

HB 1471 Testimony

Mr. Chairman, members of the Finance and Tax Committee, my name is Rep. Larry Bellew, District 38 Republican from Minot. I am here to support passage of HB 1471.

In the North Dakota Constitution, Article X, Section 5, states “to the extent immunity from taxation has not been waived by an act the legislative assembly, and property used exclusively for schools, religious, cemetery, charitable or other public purposes shall be exempt from taxation.”

So, what is property? Investopedia says property is a term describing anything a person or a business has legal title over. Examples of property, which may be tangible or intangible, include automotive vehicles, industrial equipment, furniture, and real estate—the last of which is often referred to as “real property”. Next, what is real property? Real property is the land, everything that is permanently attached to the land and all rights of ownership, including the right to possess, sell lease, and enjoy the land. Real property can be classified to its general use as residential, commercial, agricultural, industrial, or special purpose. Real estate is defined as land at, above, and below the earth’s surface, including all things permanently attached to it, whether natural or artificial.

Based on these definitions of property, according to our State Constitution,
religious property should be tax exempt.
