

Introduced by

1 A concurrent resolution to amend and reenact section 5 of article X of the Constitution of North
2 Dakota, relating to limited property tax imposition for property used exclusively for schools,
3 religious, cemetery, charitable, or other public purposes; and to provide an effective date.

4 **STATEMENT OF INTENT**

5 This measure provides that the legislative assembly may provide by law for limited taxing
6 authority for a city or county to levy property taxes against property used exclusively for
7 schools, religious, cemetery, charitable, or other public purposes to cover the properties' share
8 of the costs of law enforcement, fire protection, ambulance, and other services that provide a
9 direct benefit to the property.

10 **BE IT RESOLVED BY THE OF NORTH DAKOTA, THE**
11 **CONCURRING THEREIN:**

12 That the following proposed amendment to section 5 of article X of the Constitution of North
13 Dakota is agreed to and must be submitted to the qualified electors of North Dakota at the
14 primary election to be held in 2014, in accordance with section 16 of article IV of the
15 Constitution of North Dakota.

16 **SECTION 1. AMENDMENT.** Section 5 of article X of the Constitution of North Dakota is
17 amended and reenacted as follows:

18 **Section 5.** Taxes ~~shall~~must be uniform upon the same class of property, including
19 franchises within the territorial limits of the authority levying the tax. The legislative assembly
20 may exempt by law ~~exempt~~ any or all classes of personal property from taxation and within the
21 meaning of this section, fixtures, buildings, and improvements of every character, whatsoever,
22 upon land ~~shall be~~is deemed personal property. The property of the United States, to the extent
23 immunity from taxation has not been waived by an act of Congress, property of the state,
24 county, and municipal corporations, to the extent immunity from taxation has not been waived
25 by an act of the legislative assembly, ~~and property is exempt from taxation.~~ Property used

1 exclusively for schools, religious, cemetery, charitable, or other public purposes shall be is
2 exempt from taxation, but the legislative assembly may provide by law for city or county general
3 fund levy authority against such property for the properties' share of the costs of law
4 enforcement, fire protection, ambulance, and other services that provide a direct benefit to the
5 property. Real property used for conservation or wildlife purposes is not exempt from taxation
6 unless an exemption is provided by the legislative assembly. Except as restricted by this article,
7 the legislative assembly may provide for raising revenue and fixing the situs of all property for
8 the purpose of taxation. ~~Provided that all taxes and exemptions in force when this amendment~~
9 ~~is adopted shall remain in force until otherwise provided by statute.~~

10 **SECTION 2. EFFECTIVE DATE.** If approved by the electors, this measure is effective for
11 taxable years beginning after December 31, 2013.