

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 tax or fee 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 authority for
6 a city or county to impose taxes or fees against property used exclusively for schools, religious,
7 cemetery, charitable, or other public purposes to cover the properties' share of the costs of law
8 enforcement, fire protection, or ambulance services that provide a direct benefit to the property.

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

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

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

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

1 exempt from taxation, but the legislative assembly may provide by law for city and county
2 authority to impose a tax or fee against such property, not on an ad valorem basis but based on
3 each such property's equitable share of the costs of any combination of law enforcement, fire
4 protection, or ambulance services. Real property used for conservation or wildlife purposes is
5 not exempt from taxation unless an exemption is provided by the legislative assembly. Except
6 as restricted by this article, the legislative assembly may provide for raising revenue and fixing
7 the situs of all property for the purpose of taxation. ~~Provided that all taxes and exemptions in-~~
8 ~~force when this amendment is adopted shall remain in force until otherwise provided by statute.~~
9 **SECTION 2. EFFECTIVE DATE.** If approved by the electors, this measure is effective for
10 city and county budget years beginning after December 31, 2013.