

Introduced by

Representative Ertelt

Senator O. Larsen

1 A concurrent resolution to amend and reenact section 5 of article X of the Constitution of North  
2 Dakota, relating to property tax exemptions.

3 **STATEMENT OF INTENT**

4 This measure would create a property tax exemption for property used as an individual's legal  
5 residence.

6 **BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF NORTH DAKOTA, THE**  
7 **SENATE CONCURRING THEREIN:**

8 That the following proposed amendments to section 5 of article X of the Constitution of  
9 North Dakota is agreed to and must be submitted to the qualified electors of North Dakota at the  
10 general election to be held in 2022 in accordance with section 16 of article IV of the Constitution  
11 of North Dakota.

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

14 **Section 5. ~~Taxes shall~~**

15 1. Property taxes must be uniform upon the same class of property including franchises  
16 within the territorial limits of the authority levying the tax.

17 2. The legislative assembly may exempt by law ~~exempt~~ any or all classes of personal  
18 property from taxation ~~and within the meaning of this section, For purposes of this~~  
19 subsection, fixtures, buildings and improvements of every character, whatsoever, upon  
20 land ~~shall be~~ deemed personal property.

21 3. The following property is exempt from taxation:

22 a. The property of the United States, to the extent immunity from taxation has not  
23 been waived by an act of Congress, ~~property~~;

- 1            b. Property of the state, county, and municipal corporations, to the extent immunity  
2            from taxation has not been waived by an act of the legislative assembly, ~~and~~  
3            ~~property~~;
- 4            c. Property used exclusively for schools, religious, cemetery, charitable or other  
5            public purposes ~~shall be exempt from taxation. ; and~~
- 6            d. Property classified as residential property and used as an individual's legal  
7            residence and the portion of property of any classification used as an individual's  
8            legal residence.
- 9            4. Real property used for conservation or wildlife purposes is not exempt from taxation  
10           unless an exemption is provided by the legislative assembly.
- 11           5. Except as restricted by this article, the legislative assembly may provide for raising  
12           revenue and fixing the situs of all property for the purpose of taxation. ~~Provided that all~~  
13           ~~taxes and exemptions in force when this amendment is adopted shall remain in force~~  
14           ~~until otherwise provided by statute.~~