

IN THE HOUSE OF REPRESENTATIVES

HOUSE JOINT RESOLUTION NO. 5

BY REVENUE AND TAXATION COMMITTEE

A JOINT RESOLUTION

1 PROPOSING AN AMENDMENT TO SECTION 4, ARTICLE VII, OF THE CONSTITUTION OF
2 THE STATE OF IDAHO, RELATING TO PUBLIC PROPERTY EXEMPT FROM TAXATION,
3 TO PROVIDE THAT ANY PROPERTY BELONGING TO THE STATE, COUNTIES, TOWNS,
4 CITIES, VILLAGES, SCHOOL DISTRICTS, OR OTHER MUNICIPAL CORPORATIONS
5 OR PUBLIC LIBRARIES THAT IS LEASED OR OTHERWISE PROVIDED TO A PRIVATE
6 ENTITY SHALL BE ASSESSED AND TAXED AS ANY OTHER PROPERTY, WHEN TAXATION
7 THEREOF IS AUTHORIZED BY STATUTE, AND TO PROVIDE THAT FUNDS REALIZED
8 FROM SUCH STATUTORILY AUTHORIZED TAXATION OF PUBLIC PROPERTY SHALL BE
9 USED FOR THE SOLE PURPOSE OF REDUCING PROPORTIONATELY THE LEVY RATES ON
10 ALL PROPERTIES IN THE AFFECTED TAXING DISTRICTS; STATING THE QUESTION
11 TO BE SUBMITTED TO THE ELECTORATE; DIRECTING THE LEGISLATIVE COUNCIL TO
12 PREPARE THE STATEMENTS REQUIRED BY LAW; AND DIRECTING THE SECRETARY OF
13 STATE TO PUBLISH THE AMENDMENT AND ARGUMENTS AS REQUIRED BY LAW.
14

15 Be It Resolved by the Legislature of the State of Idaho:

16 SECTION 1. That Section 4, Article VII, of the Constitution of the
17 State of Idaho be amended to read as follows:

18 Section 4. PUBLIC PROPERTY EXEMPT FROM TAXATION. The prop-
19 erty of the United States, except when taxation thereof is autho-
20 rized by the United States, the state, counties, towns, cities,
21 villages, school districts, and other municipal corporations and
22 public libraries shall be exempt from taxation; provided, however,
23 that unimproved real property owned or held by the department of
24 fish and game may be subject to a fee in lieu of taxes if the fees
25 are authorized by statute but not to exceed the property tax for
26 the property at the time of acquisition by the department of fish
27 and game, unless the tax for that class of property shall have been
28 increased. Provided further, that any property belonging to the
29 state, counties, towns, cities, villages, school districts, or
30 other municipal corporations or public libraries that is leased
31 or otherwise provided to a private entity shall be assessed and
32 taxed as any other property, when taxation thereof is authorized by
33 statute. Funds realized from such statutorily authorized taxation
34 of public property shall be used for the sole purpose of reducing
35 proportionately the levy rates on all properties in the affected
36 taxing districts.

37 SECTION 2. The question to be submitted to the electors of the State of
38 Idaho at the next general election shall be as follows:

1 "Shall Section 4, Article VII, of the Constitution of the State of Idaho
2 be amended to provide that any property belonging to the state, counties,
3 towns, cities, villages, school districts, or other municipal corporations
4 or public libraries that is leased or otherwise provided to a private entity
5 shall be assessed and taxed as any other property, when taxation thereof is
6 authorized by statute, and that funds realized from such statutorily autho-
7 rized taxation of public property shall be used for the sole purpose of re-
8 ducing proportionately the levy rates on all properties in the affected tax-
9 ing districts?".

10 SECTION 3. The Legislative Council is directed to prepare the state-
11 ments required by Section 67-453, Idaho Code, and file the same.

12 SECTION 4. The Secretary of State is hereby directed to publish this
13 proposed constitutional amendment and arguments as required by law.