

Fifty-fifth Legislative Assembly, State of North Dakota, begun in the Capitol in the City of Bismarck, on Monday, the sixth day of January, one thousand nine hundred and ninety-seven

**HOUSE CONCURRENT RESOLUTION NO. 3044
(Representative Freier)
(Senator Freborg)**

A concurrent resolution directing the Legislative Council to study the impact of tax-exempt property on school districts.

WHEREAS, school districts of the state are the greatest beneficiaries of property tax revenues; and

WHEREAS, the amount of tax-exempt property within a school district has a direct impact on tax revenues available to the district, the tax burden on taxpayers in the district, and foundation aid allocations to the district; and

WHEREAS, property tax exemptions may be granted by the state, county, or city without approval by the school board of the district affected; and

WHEREAS, analysis is required of the impact of tax-exempt property on school districts and the feasibility and desirability of reducing that impact, and of methods of providing some form of benefit to school districts from tax-exempt property owners and providing school districts with a role in approval of property tax exemptions;

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF NORTH DAKOTA, THE SENATE CONCURRING THEREIN:

That the Legislative Council study the impact of tax-exempt property on school districts; and

BE IT FURTHER RESOLVED, that the Legislative Council report its findings and recommendations, together with any legislation required to implement the recommendations, to the Fifty-sixth Legislative Assembly.

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

Filed in this office this _____ day of _____, 1997,
at _____ o'clock _____ M.

Secretary of State