

**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. 3052  
(Representatives Tollefson, Soukup, Brown, Grosz)  
(Senators Mutch, Naaden)

A concurrent resolution directing the Legislative Council to study the property tax exemption for charitable organizations.

**WHEREAS**, the Constitution of North Dakota provides that property used exclusively for charitable purposes is exempt from taxation; and

**WHEREAS**, North Dakota statutes have provided property tax exemptions for property of institutions of public charity and the nature and activities of charities and amount of property owned by charities have changed substantially over the years; and

**WHEREAS**, acquisition of property by charities removes the property from the tax rolls and shifts additional tax burdens to remaining taxable property; and

**WHEREAS**, uncertainty exists regarding the appropriate interpretation of the statutory term "institutions of public charity" and whether charities should be subject to full or partial assessment of property taxes for the value of certain services provided for their benefit; and

**WHEREAS**, legislation considered by the Fifty-fifth Legislative Assembly indicated a need for thorough review of application of the property tax exemption for property of charities;

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

That the Legislative Council study the property tax exemption for charitable organizations; 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.

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Speaker of the House

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President of the Senate

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Chief Clerk of the House

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Secretary of the Senate

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

\_\_\_\_\_  
Secretary of State