

HOUSE CONCURRENT RESOLUTION NO. 3038

Introduced by

Representatives Delmore, Hawken, Nicholas

Senators St. Aubyn, W. Stenehjem, Watne

1 A concurrent resolution directing the Legislative Council to study assessment and taxation of
2 mobile homes, park model trailers, recreational vehicles, and similar housing alternatives.

3 **WHEREAS**, questions have been raised by citizens about the equity of assessment and
4 taxation of mobile homes, park model trailers, recreational vehicles, and similar housing
5 alternatives; and

6 **WHEREAS**, available information indicates a lack of uniformity in assessment of mobile
7 homes, park model trailers, and similar housing alternatives; and

8 **WHEREAS**, recreational vehicles are generally not subject to ad valorem taxation but
9 may be used for the same purposes as housing alternatives that are subject to ad valorem
10 taxation; and

11 **WHEREAS**, changes in housing alternatives and their uses necessitate a thorough
12 review of law and assessment practices to assure equitable tax treatment for owners of such
13 property;

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

16 That the Legislative Council study the assessment and taxation of mobile homes, park
17 model trailers, recreational vehicles, and similar housing alternatives; and

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