

Fifty-sixth
Legislative Assembly
of North Dakota

SENATE CONCURRENT RESOLUTION NO. 4049

Introduced by

Senator Grindberg

1 A concurrent resolution directing the Legislative Council to study establishment and operation of
2 a disaster relief fund to address property tax needs in federally declared disaster areas.

3 **WHEREAS**, political subdivisions and property owners in areas that have suffered a
4 major disaster are faced with a property tax dilemma in the aftermath of the disaster because
5 political subdivisions have an increased need for revenues at the same time property owners
6 require abatement of property taxes which diminishes the property tax base; and

7 **WHEREAS**, analysis should be done of the feasibility and desirability of establishing a
8 fund that could be used to replace property tax revenue losses following a disaster and to avoid
9 shifting of property tax burdens to properties not affected by the disaster when abatements are
10 granted for damaged properties; and

11 **WHEREAS**, complex issues must be addressed to establish an actuarially sound fund
12 to deal with property tax needs following disasters and to determine an appropriate funding
13 source and provide for appropriate operation of the fund;

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

16 That the Legislative Council study the establishment and operation of a disaster relief
17 fund to address property tax needs in federally declared disaster areas; 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-seventh Legislative Assembly.