

HOUSE CONCURRENT RESOLUTION NO. 3010

Introduced by

Representatives Onstad, S. Kelsh, Kroeber

Senators Lyson, Wardner

1 A concurrent resolution directing the Legislative Council to study the property tax exemption for
2 public housing authorities.

3 **WHEREAS**, the property of public housing authorities is exempt from taxation; and

4 **WHEREAS**, the tax exemption for property of public housing authorities is based on
5 federal law as well as state statutory and constitutional authority; and

6 **WHEREAS**, public housing authorities acquire properties that have previously been on
7 the tax rolls, which erodes the tax base for political subdivisions, particularly school districts;
8 and

9 **WHEREAS**, the removal of property from property tax rolls shifts the tax burden to other
10 taxpayers and loss of tax revenues reduces the quality of services provided to all property,
11 including property of public housing authorities;

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

14 That the Legislative Council study the property tax exemption for public housing
15 authorities; and

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