

September 2002

Introduced by

1 A concurrent resolution directing the Legislative Council to study the loss of tax revenues from
2 flooded property and from previously taxable property that is purchased by tax-exempt entities,
3 including ownership in trust for Indian tribes, and the impact of the tax status of these properties
4 on the ability of local communities to provide social services, including child support
5 enforcement services.

6 **WHEREAS**, it is necessary for local communities to fund and provide social services to
7 residents of this state; and

8 **WHEREAS**, information on the effect of ownership of property by tax-exempt entities on
9 the local communities of this state and the ability of these local communities to fund social
10 services is not readily available; and

11 **WHEREAS**, a catalog of the acreage and the value of property owned by tax-exempt
12 entities in each county in the state would be of value; and

13 **WHEREAS**, information is also needed on the effect of flooding of previously taxable
14 property on the local communities and the ability of these local communities to fund the
15 provision of social services;

16 **NOW, THEREFORE, BE IT RESOLVED BY THE _____ OF**
17 **NORTH DAKOTA, THE _____ CONCURRING THEREIN:**

18 That the Legislative Council study the loss of tax revenues from flooded property and
19 from previously taxable property being purchased by tax-exempt entities, including ownership in
20 trust for Indian tribes, and the impact of the tax status of these properties on the ability of local
21 communities to provide social services, including child support enforcement services; and

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