

Fifty-eighth  
Legislative Assembly  
of North Dakota

**ENGROSSED HOUSE CONCURRENT  
RESOLUTION NO. 3002**

Introduced by

Legislative Council

(Family Law Committee)

1 A concurrent resolution directing the Legislative Council to study the total amount of tax-exempt  
2 property by county; the loss of tax revenues from flooded property and from previously taxable  
3 property that is purchased by tax-exempt entities, including ownership in trust for Indian tribes;  
4 and the impact of the tax status of these tax-exempt properties on the ability of local  
5 communities to provide social services, including child support 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 HOUSE OF REPRESENTATIVES**  
17 **OF NORTH DAKOTA, THE SENATE CONCURRING THEREIN:**

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

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