

SENATE CONCURRENT RESOLUTION NO. 4011

Introduced by

Senator Wardner

1 A concurrent resolution directing the Legislative Council to study assessment and taxation of
2 mobile homes and similar housing alternatives with an emphasis on making assessment and
3 taxation of those housing alternatives equitable in comparison with assessment and taxation of
4 traditional residential housing.

5 **WHEREAS**, questions have been raised by citizens about the equity of assessment and
6 taxation of mobile homes and similar housing alternatives and how assessment and taxation of
7 those housing alternatives compares to assessment and taxation of traditional residential
8 housing; and

9 **WHEREAS**, changes in modern housing alternatives and their uses necessitate a
10 thorough review of statutes and assessment practices to assure equitable tax treatment for all
11 housing without creating a tax bias that favors any housing choice;

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

14 That the Legislative Council study the assessment and taxation of mobile homes and
15 similar housing alternatives with an emphasis on making assessment and taxation of those
16 housing alternatives equitable in comparison with assessment and taxation of traditional
17 residential housing; 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 Sixtieth Legislative Assembly.