

Sixty-third
Legislative Assembly
of North Dakota

HOUSE CONCURRENT RESOLUTION NO. 3019

Introduced by

Representative Louser

1 A concurrent resolution directing the Legislative Management to study the feasibility and
2 desirability of replacement of assessment and levy of property taxes as the primary funding
3 source for local government services.

4 **WHEREAS**, assessment and levy of property taxes has been the primary funding source
5 for local government services since before statehood but the system continues to be subject to
6 criticism and ongoing legislative efforts to create more fairness and lower tax burdens; and

7 **WHEREAS**, consideration should be given to the cost to taxpayers of maintaining the
8 current system and whether alternatives could be implemented which would more equitably
9 distribute the costs of local government among property owners based on the services provided
10 to the property rather than the value of the property; and

11 **WHEREAS**, costs of some services provided by local government are based on user fees,
12 which seem less subject to criticism, and consideration should be given to the merits of
13 expanding the sharing costs of local government on a similar basis; and

14 **WHEREAS**, there appears to be no logical connection between a market-driven valuation
15 increase of property and an increasing appetite of local government for property tax revenue,
16 which appears to some observers to be the ongoing cycle of the current property tax system;

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

19 That the Legislative Management study the feasibility and desirability of replacement of
20 assessment and levy of property taxes as the primary funding source for local government
21 services; and

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