

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.~~ directing the Legislative Management to study the
4 property tax system.

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

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

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

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

18 WHEREAS, property taxes levied by political subdivisions constitute a very substantial
19 share of the cost of owning and using property in the state; and

20 WHEREAS, assessment and levy of property taxes has been the primary funding source
21 for local government services since before statehood but the system continues to be subject to
22 criticism by taxpayers and ongoing legislative efforts to create more fairness and lower tax
23 burdens; and

1 **WHEREAS**, the Legislative Assembly must closely monitor the property tax system and
2 examine options for improvements that could reduce the property tax burden and enhance the
3 fairness and uniformity of the property tax system;

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

6 ~~That the Legislative Management study the feasibility and desirability of replacement of~~
7 ~~assessment and levy of property taxes as the primary funding source for local government~~
8 ~~services; and~~

9 ~~— **BE IT FURTHER RESOLVED**, that the Legislative Management report its findings~~
10 ~~and recommendations, together with any legislation required to implement the~~
11 ~~recommendations, to the Sixty-fourth Legislative Assembly.~~

12 That the Legislative Management study the property tax system; and

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