

Fifty-fifth Legislative Assembly, State of North Dakota, begun in the Capitol in the City of Bismarck, on Monday, the sixth day of January, one thousand nine hundred and ninety-seven

**HOUSE CONCURRENT RESOLUTION NO. 3038
(Representatives Delmore, Hawken, Nicholas)
(Senators St. Aubyn, W. Stenehjem, Watne)**

A concurrent resolution directing the Legislative Council to study assessment and taxation of mobile homes, park model trailers, recreational vehicles, and similar housing alternatives.

WHEREAS, questions have been raised by citizens about the equity of assessment and taxation of mobile homes, park model trailers, recreational vehicles, and similar housing alternatives; and

WHEREAS, available information indicates a lack of uniformity in assessment of mobile homes, park model trailers, and similar housing alternatives; and

WHEREAS, recreational vehicles are generally not subject to ad valorem taxation but may be used for the same purposes as housing alternatives that are subject to ad valorem taxation; and

WHEREAS, changes in housing alternatives and their uses necessitate a thorough review of law and assessment practices to assure equitable tax treatment for owners of such property;

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

That the Legislative Council study the assessment and taxation of mobile homes, park model trailers, recreational vehicles, and similar housing alternatives; and

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

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

Filed in this office this _____ day of _____, 1997,
at _____ o'clock _____ M.

Secretary of State