

Fifty-fifth  
Legislative Assembly  
of North Dakota

**HOUSE CONCURRENT RESOLUTION NO. 3044**

Introduced by

Representative Freier

Senator Freborg

1 A concurrent resolution directing the Legislative Council to study the impact of tax-exempt  
2 property on school districts.

3 **WHEREAS**, school districts of the state are the greatest beneficiaries of property tax  
4 revenues; and

5 **WHEREAS**, the amount of tax-exempt property within a school district has a direct  
6 impact on tax revenues available to the district, the tax burden on taxpayers in the district, and  
7 foundation aid allocations to the district; and

8 **WHEREAS**, property tax exemptions may be granted by the state, county, or city  
9 without approval by the school board of the district affected; and

10 **WHEREAS**, analysis is required of the impact of tax-exempt property on school districts  
11 and the feasibility and desirability of reducing that impact, and of methods of providing some  
12 form of benefit to school districts from tax-exempt property owners and providing school  
13 districts with a role in approval of property tax exemptions;

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

16 That the Legislative Council study the impact of tax-exempt property on school districts;  
17 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 Fifty-sixth Legislative Assembly.