

Fifty-fifth  
Legislative Assembly  
of North Dakota

**HOUSE CONCURRENT RESOLUTION NO. 3052**

Introduced by

Representatives Tollefson, Soukup, Brown, Grosz

Senators Mutch, Naaden

1 A concurrent resolution directing the Legislative Council to study the property tax exemption for  
2 charitable organizations.

3 **WHEREAS**, the Constitution of North Dakota provides that property used exclusively for  
4 charitable purposes is exempt from taxation; and

5 **WHEREAS**, North Dakota statutes have provided property tax exemptions for property  
6 of institutions of public charity and the nature and activities of charities and amount of property  
7 owned by charities have changed substantially over the years; and

8 **WHEREAS**, acquisition of property by charities removes the property from the tax rolls  
9 and shifts additional tax burdens to remaining taxable property; and

10 **WHEREAS**, uncertainty exists regarding the appropriate interpretation of the statutory  
11 term "institutions of public charity" and whether charities should be subject to full or partial  
12 assessment of property taxes for the value of certain services provided for their benefit; and

13 **WHEREAS**, legislation considered by the Fifty-fifth Legislative Assembly indicated a  
14 need for thorough review of application of the property tax exemption for property of charities;

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

17 That the Legislative Council study the property tax exemption for charitable  
18 organizations; and

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