

**Fifty-ninth Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 4, 2005**

SENATE CONCURRENT RESOLUTION NO. 4011  
(Senator Wardner)

A concurrent resolution directing the Legislative Council to study assessment and taxation of mobile homes and similar housing alternatives with an emphasis on making assessment and taxation of those housing alternatives equitable in comparison with assessment and taxation of traditional residential housing.

**WHEREAS**, questions have been raised by citizens about the equity of assessment and taxation of mobile homes and similar housing alternatives and how assessment and taxation of those housing alternatives compares to assessment and taxation of traditional residential housing; and

**WHEREAS**, changes in modern housing alternatives and their uses necessitate a thorough review of statutes and assessment practices to assure equitable tax treatment for all housing without creating a tax bias that favors any housing choice;

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

That the Legislative Council study the assessment and taxation of mobile homes and similar housing alternatives with an emphasis on making assessment and taxation of those housing alternatives equitable in comparison with assessment and taxation of traditional residential housing; 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 Sixtieth Legislative Assembly.

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President of the Senate

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Speaker of the House

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Secretary of the Senate

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Chief Clerk of the House

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2005,  
at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State