

SENATE CONCURRENT RESOLUTION NO. 4013

Introduced by

Senator Lyson

Representatives Hatlestad, Sukut

1 A concurrent resolution directing the Legislative Council to study the property tax exemption for
2 public housing authorities.

3 **WHEREAS**, the property of public housing authorities is exempt from taxation; and

4 **WHEREAS**, the tax exemption for property of public housing authorities is based on
5 federal law as well as state statutory and constitutional authority; and

6 **WHEREAS**, public housing authorities acquire properties that previously have been on
7 the tax rolls, which erodes the tax base for political subdivisions, which has particularly harsh
8 impacts on school districts; and

9 **WHEREAS**, the removal of property from property tax rolls shifts the tax burden to other
10 taxpayers and the loss of tax revenues reduces the quality of services provided to all property,
11 including property of public housing authorities; and

12 **WHEREAS**, the growing level of property acquisition by public housing authorities in
13 some communities is threatening the ability of political subdivisions to function;

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

16 That the Legislative Council study the property tax exemption for public housing
17 authorities; 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 Sixty-first Legislative Assembly.