FISCAL NOTE

JAN 20 1989
Bill/Resolution No.: SB 2391 Amendment to:
Requested by: Legislative Council Date of Receipt:
Please estimate the fiscal impact of the above measure for: X State general or special funds Counties Cities In the following space note the fiscal effect in dollars of this measure:
Narrative:
The bill requires study of human remains recovered from inadvertent disinterments and defines study as state-of-the-art physical anthropology. The State Historical

The bill also includes tax relief for private landowners who own human burial sites. The State Historical Society's detailed records on such sites are intermingled with the records for approximately 27,000 other sites. Compilation of exact data on site size, location, ownership and the correlation of location to tax unit cannot be accomplished within the time limit allowed. We estimate the number of sites which would be included in the tax relief package to be 520, and their real acreage, including buffer area as noted in the bill, is 1,800 acres. If "parcels" as used in the bill text means 1/4 sections, then the total acreage will be approximately 83,200. The average tax for lands on which such sites are located is estimated by the Tax Department at \$2.40 per year.

Society handles an average of 50 individuals per biennium from inadvertent disinterments. The estimated cost of study would be \$15,000.00 per biennium.

State Fiscal Effect:

1989-90		1990-91		Biennium Total	
General _Fund	Special _ Funds	General Fund	Special Funds	General Fund	Special Funds
\$7,500.00	-0-	\$7,500.00	-0-	\$15,000.00	-0-

County and City Fiscal Effect:

1989-90		1990-91		Biennium Total	
Counties	Cities	Counties	Cities	Counties	Cities
-0-	no data	\$4,320.00- 199,680.00	no data O	\$4,320.00- 199,680.00	no data

If additional space is needed, attach a supplemental sheet.

Signed

Typed Name Chris Dill, Director, Museum

1-20-89 Date Prepared:

State Historical Society of ND