

**Fifty-fifth Legislative Assembly, State of North Dakota, begun in the Capitol in the City of Bismarck, on Monday, the sixth day of January, one thousand nine hundred and ninety-seven**

HOUSE CONCURRENT RESOLUTION NO. 3044  
(Representative Freier)  
(Senator Freborg)

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

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

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

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

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

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

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

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Speaker of the House

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President of the Senate

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Chief Clerk of the House

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Secretary of the Senate

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 1997,  
at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

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