

**Fifty-seventh Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 9, 2001**

SENATE CONCURRENT RESOLUTION NO. 4001
(Legislative Council)
(Advisory Commission on Intergovernmental Relations)

A concurrent resolution directing the Legislative Council to study the property tax exemption for institutions of public charity providing a combination of health and housing services.

WHEREAS, institutions of public charity provide invaluable services to residents of this state; and

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

WHEREAS, although numerous statutes provide property tax exemptions for property of institutions of public charity, the amount of property owned by charities and the nature and activities of charities have changed substantially since many of these statutes were enacted; and

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

WHEREAS, uniformity may be lacking in application of the property tax exemption for institutions of public charity providing a combination of health and housing services;

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

That the Legislative Council study the property tax exemption for institutions of public charity providing a combination of health and housing services; 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-eighth Legislative Assembly.

President of the Senate

Speaker of the House

Secretary of the Senate

Chief Clerk of the House

Filed in this office this _____ day of _____, 2001,
at _____ o'clock _____ M.

Secretary of State