

SENATE CONCURRENT RESOLUTION NO. 4001

Introduced by

Legislative Council

(Advisory Commission on Intergovernmental Relations)

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

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

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

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

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

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

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

18 That the Legislative Council study the property tax exemption for institutions of public
19 charity providing a combination of health and housing services; and

20 **BE IT FURTHER RESOLVED**, that the Legislative Council report its findings and
21 recommendations, together with any legislation required to implement the recommendations, to
22 the Fifty-eighth Legislative Assembly.