

**Sixtieth Legislative Assembly of North Dakota  
In Regular Session Commencing Wednesday, January 3, 2007**

**SENATE CONCURRENT RESOLUTION NO. 4031**

(Senators Cook, J. Lee, Stenehjem)  
(Representatives Belter, Kasper, Weiler)

A concurrent resolution directing the Legislative Council to study political subdivisions that receive property tax revenue and any changes that may increase efficiencies and reduce property taxes.

**WHEREAS**, this state relies heavily upon government employment with 21 percent of all workers being government employees as compared to 15 percent nationwide; and

**WHEREAS**, North Dakota ranks first in the number of statewide elected officials and units of government as compared to the other states and the District of Columbia; and

**WHEREAS**, on the basis of governmental units per 10,000 population, this state has over six times the governmental units of Minnesota, over three times the governmental units of Montana, and almost two times the governmental units of South Dakota; and

**WHEREAS**, many of the governmental units are funded primarily or entirely by property taxes; and

**WHEREAS**, property taxes on the same parcel of property have increased faster than increases in other taxes and inflation and efficiency in local government would benefit taxpayers;

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

That the Legislative Council study political subdivisions that receive property tax revenue and any changes that may increase efficiencies and reduce property taxes; 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 Sixty-first Legislative Assembly.