A concurrent resolution directing the Legislative Management to study the property tax system.

WHEREAS, property taxes levied by political subdivisions constitute a very substantial share of the cost of owning and using property in the state; and

WHEREAS, assessment and levy of property taxes has been the primary funding source for local government services since before statehood but the system continues to be subject to criticism by taxpayers and ongoing legislative efforts to create more fairness and lower tax burdens; and

WHEREAS, the Legislative Assembly must closely monitor the property tax system and examine options for improvements that could reduce the property tax burden and enhance the fairness and uniformity of the property tax system;

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

That the Legislative Management study the property tax system; and

BE IT FURTHER RESOLVED, that the Legislative Management report its findings and recommendations, together with any legislation required to implement the recommendations, to the Sixty-fourth Legislative Assembly.
Filed in this office this ________day of ____________________________, 2013,
at ________ o’clock ________ M.

____________________________
Secretary of State