

**Sixty-third Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 8, 2013**

SENATE CONCURRENT RESOLUTION NO. 4030  
(Senator Cook)

A concurrent resolution to provide for a legislative management study of applying property tax rates against true and full value of property.

**WHEREAS**, property taxpayers continue to express frustration with the complexity of the property tax system's three levels of valuation for property and how mill rates are applied to determine the tax bill for a parcel of property; and

**WHEREAS**, it appears feasible and desirable to use true and full valuation of property and a percent of that value as a tax rate, to provide a more comprehensible method of determination of the tax bill for a parcel of property; and

**WHEREAS**, determining the statutory changes necessary to implement such a change will involve detailed consideration and adjustment of a very large volume of statutory provisions, which is feasible only in an interim study setting;

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

That the Legislative Management study applying property tax rates against true and full value of property; 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.

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President of the Senate

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Speaker of the House

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Secretary of the Senate

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Chief Clerk of the House

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2013,  
at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

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