

Sixty-third
Legislative Assembly
of North Dakota

**ENGROSSED HOUSE CONCURRENT
RESOLUTION NO. 3019**

Introduced by

Representative Louser

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

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

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

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

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

13 That the Legislative Management study the property tax system; and

14 **BE IT FURTHER RESOLVED**, that the Legislative Management report its findings and
15 recommendations, together with any legislation required to implement the recommendations, to
16 the Sixty-fourth Legislative Assembly.