

13.3096.05000

Sixty-third
Legislative Assembly
of North Dakota

**FIRST ENGROSSMENT
with Conference Committee Amendments
ENGROSSED SENATE CONCURRENT
RESOLUTION NO. 4030**

Introduced by

Senator Cook

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

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

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

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

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

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

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