

Fifty-sixth Legislative Assembly, State of North Dakota, begun in the Capitol in the City of Bismarck, on Tuesday, the fifth day of January, one thousand nine hundred and ninety-nine

**SENATE CONCURRENT RESOLUTION NO. 4049
(Senator Grindberg)**

A concurrent resolution directing the Legislative Council to study establishment and operation of a disaster relief fund to address property tax needs in federally declared disaster areas.

WHEREAS, political subdivisions and property owners in areas that have suffered a major disaster are faced with a property tax dilemma in the aftermath of the disaster because political subdivisions have an increased need for revenues at the same time property owners require abatement of property taxes which diminishes the property tax base; and

WHEREAS, analysis should be done of the feasibility and desirability of establishing a fund that could be used to replace property tax revenue losses following a disaster and to avoid shifting of property tax burdens to properties not affected by the disaster when abatements are granted for damaged properties; and

WHEREAS, complex issues must be addressed to establish an actuarially sound fund to deal with property tax needs following disasters and to determine an appropriate funding source and provide for appropriate operation of the fund;

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

That the Legislative Council study the establishment and operation of a disaster relief fund to address property tax needs in federally declared disaster areas; 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 Fifty-seventh Legislative Assembly.

President of the Senate

Speaker of the House

Secretary of the Senate

Chief Clerk of the House

Filed in this office this _____ day of _____, 1999,
at _____ o'clock _____ M.

Secretary of State