

Sixty-seventh
Legislative Assembly
of North Dakota

ENGROSSED SENATE CONCURRENT
RESOLUTION NO. 4014

Introduced by

Senator Wobbema

Representatives Christensen, Ertelt, Kiefert

1 A concurrent resolution ~~directing the Legislative Management to consider studying the feasibility~~
2 ~~and desirability of using an income tax surtax to fund a school district bond issuance.~~directing
3 the Legislative Management to consider studying the apportionment of voting rights in relation
4 to a voter's ability to approve or protest a tax increase, bond issuance, or the formation of an
5 improvement district and whether the current manner of apportioning voting rights is equitable
6 and appropriate.

7 ~~— **WHEREAS**, school districts may seek approval of the qualified electors in the school district~~
8 ~~to issue bonds and, if approved by the electors, may expend bond proceeds for school~~
9 ~~purposes and levy property tax for the payment of principal and interest on bonds; and~~

10 ~~— **WHEREAS**, the property tax burden born by owners of commercial property, agricultural~~
11 ~~property, or other property in addition to their personal residence generally is not proportionate~~
12 ~~to their voting rights as compared to the voting rights of individuals renting property or~~
13 ~~individuals who own only a single personal residence; and~~

14 ~~— **WHEREAS**, the use of an income tax surtax to fund a school district bond issuance~~
15 ~~approved by the voters might provide a more equitable distribution of the burden of funding~~
16 ~~school district projects;~~

17 **WHEREAS**, the apportionment of voting rights in relation to approval of political subdivision
18 levy authority generally is apportioned one vote per qualified elector; and

19 **WHEREAS**, the apportionment of voting rights in relation to an individual's ability to protest
20 the formation of a special assessment improvement district includes the apportionment of one
21 vote for each dollar of the proposed special assessment against the owner's property and the
22 apportionment of votes based on the total number of acres a property owner owns which are
23 subject to assessment; and

24 **WHEREAS**, the apportionment of voting rights in relation to approval of a bond issuance
25 generally is apportioned one vote per qualified elector, but the apportionment of voting rights in

1 relation to protesting a bond issuance is measured in terms of assessed valuation in certain
2 instances;

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

5 ~~— That the Legislative Management consider studying the feasibility and desirability of using~~
6 ~~an income tax surtax to fund a school district bond issuance; and~~

7 ~~— **BE IT FURTHER RESOLVED**, that the Legislative Management report its findings and~~
8 ~~recommendations, together with any legislation required to implement the recommendations, to~~
9 ~~the Sixty-eighth Legislative Assembly.~~

10 — That the Legislative Management consider studying the apportionment of voting rights in
11 relation to a voter's ability to approve or protest a tax increase, bond issuance, or the formation
12 of an improvement district and whether the current manner of apportioning voting rights is
13 equitable and appropriate; 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-eighth Legislative Assembly.