1. 4:00 P.M. Special Commission Meeting 8-11-22 Docs

Documents:

8-11-2022 SM.PDF
8-11-2022 AGENDA DOCS.PDF
Cascade County
Special Commission Meeting
August 11, 2022 @ 4:00 p.m.
Commission Chambers, Room 105
325 2nd Avenue North, Great Falls, MT

The Board of Cascade County Commissioners will be broadcasting the Commission Meeting via Zoom. Webinar participants must register in advance for the Commission Meeting:

https://us02web.zoom.us/webinar/register/WN_jauToK59R6CqKpxTmYPSUg

After registering, you will receive a confirmation email containing information about joining the webinar.
If you need dial in access: 888 788 0099 (Toll Free) or 877 853 5247 (Toll Free) Webinar ID: 817 2650 4256 Passcode: 645196

Please note the agenda order is tentative and subject to change by the Board without prior notice. Therefore, members of the public are encouraged to be in attendance at the time the meeting is scheduled to begin. Public comment during public participation is limited to a maximum seven (7) minutes.

Call to Order

Pledge of Allegiance

Chairman Joe Briggs

1. Motion to Approve or Disapprove:
   Resolution 22-54: A resolution rescinding Resolution 22-50, a resolution which approved a Tax Benefit pursuant to Title 15, Chapter 24, Part 15, MCA for Remodeling, Reconstruction, or Expansion of Calumet Montana Refining LLC’s Renewable Fuel Conversion Project’s cost for the remodeling, reconstruction or expansion of its facility at 1900 10th Street NE, Great Falls, Montana.

2. Public comment on any public matter that is not on the meeting agenda, and that is within the Commissioners’ jurisdiction. (MCA 2-3-103)

3. Adjournment.
Agenda Action Report
prepared for the
Cascade County Commission

ITEM: Resolution Rescinding Approval of A Tax Benefit For Calumet Montana Refining LLC’s Renewable Fuel Conversion Project

INITIATED BY: Cascade County Attorney’s Office

ACTION REQUESTED: Approval of Resolution #22-54

PRESENTED BY: Carey Ann Haight, Deputy County Attorney

SYNOPSIS:
Pursuant to Title 15, Chapter 24, Part 15, MCA, the Board of Cascade County Commissioners voted to approve a tax benefit for remodeling, reconstruction, or expansion of existing commercial building or structures for Calumet Montana Refining LLC’s Renewable Fuel Conversion Project for their remodeling, reconstruction, or expansion at its facility at 1900 10th Street NE, Great Falls, Montana further described as Government Lots 2-3, Mark 8, Located in Section 01, T20N, R3E, Cascade County, Montana. Following the passage of Resolution 22-50, R0433475, Cascade County was notified by the Department of Revenue that the tax benefit authorized by Resolution 22-50 incorrect in that the tax benefit provision which should have been utilized was pursuant to Title 15, Chapter 24, Part 14. Additionally, the Department of Revenue also indicated that due to the timing of the tax benefit issued by the City of Great Falls for Calumet Montana Refining LLC’s Renewable Fuel Conversion Project pursuant to Resolution 10456 on May 3, 2022, the Department of Revenue established a 2022 tax year as the effective date for the tax benefit and thus needs Cascade County to include as part of its Resolution an effective date of 2022 for approval of any tax benefit by Cascade County.

Consequently, to move forward with advertising and consideration of a tax benefit for Calumet Montana Refining LLC’s Renewable Fuel Conversion Project under Title 15, Chapter 24, Part 14, MCA the Board of County Commissioners needs to rescind Resolution 22-50 and then readvertise a tax benefit under Title 15 Chapter 24, Part 14, MCA.

RECOMMENDATION:
Approval of Resolution #22-54

TWO MOTIONS PROVIDED FOR CONSIDERATION

MOTION TO APPROVE:
Mr. Chair, I move the Cascade County Commission APPROVE Resolution #22-54, a Resolution Rescinding Approval a Tax Benefit for Remodeling, Reconstruction, or Expansion of Calumet Montana Refining LLC’s Renewable Fuel Conversion Project at its facility at 1900 10th Street NE, Great Falls, Montana further described as Government Lots 2-3, Mark 8, Located in Section 01, T20N, R3E, Cascade County, Montana

MOTION TO DISAPPROVE:
Mr. Chair, I move the Cascade County Commission DISAPPROVE Resolution 22-54.
BEFORE THE BOARD OF CASCADE COUNTY COMMISSIONERS
CASCADE COUNTY, MONTANA

IN THE MATTER OF RESCINDING RESOLUTION 22-50
A RESOLUTION WHICH APPROVED A TAX
BENEFIT FOR REMODELING, RECONSTRUCTION, OR
EXPANSION OF EXISTING COMMERCIAL
BUILDINGS OR STRUCTURES FOR CALUMET MONTANA
REFINING LLC’S RENEWABLE FUEL CONVERSION
PROJECT

WHEREAS, pursuant to Title 15, Chapter 24, Part 15, MCA, the Board of Cascade County
Commissioners voted to approve a tax benefit for remodeling, reconstruction, or expansion of existing
commercial building or structures for Calumet Montana Refining LLC’s Renewable Fuel Conversion
Project for their remodeling, reconstruction, or expansion at its facility at 1900 10th Street NE, Great
Falls, Montana further described as Government Lots 2-3, Mark 8, Located in Section 01, T20N, R3E,
Cascade County, Montana;

WHEREAS, following the passage of Resolution 22-50, R0433475 Cascade County was notified by the
Department of Revenue that the tax benefit authorized pursuant to Title 15, Chapter 24, Part 15 was
incorrect and that the tax benefit provision which should have been utilized was pursuant to Title 15,
Chapter 24, Part 14;

WHEREAS, the Department of Revenue also indicated that due to the timing of the tax benefit issued by
the City of Great Falls for Calumet Montana Refining LLC’s Renewable Fuel Conversion Project pursuant
to Resolution 10456 on May 3, 2022, the Department of Revenue established a 2022 tax year as the
effective date for the tax benefit;

WHEREAS, the Department of Revenue advised that due to the time-lag between the City’s action and
Cascade County’s action that Cascade County will need to include as part of its Resolution an effective
date of 2022 for approval of any tax benefit by Cascade County;

NOW THEREFORE, BE IT HEREBY RESOLVED that Resolution 22-50 A Resolution Which
Approved a Tax Benefit For Remodeling, Reconstruction, or Expansion of Existing Commercial
Buildings or Structures for Calumet Montana Refining LLC’s Renewable Fuel Conversion Project at its
facility at 1900 10th Street NE, Great Falls, Montana further described as Government Lots 2-3, Mark 8,
Located in Section 01, T20N, R3E, Cascade County, Montana is hereby Rescinded.
RESOLUTION 22-54

Passed and adopted this ___ day of ____________, 2022

BOARD OF COUNTY COMMISSIONERS, CASCADE COUNTY, MONTANA

______________________________
Joe Briggs, Chairman

______________________________
James L. Larson, Commissioner

______________________________
Don Ryan, Commissioner

ATTESTED this ___ day of ________________, 2022

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Rina Fontana Moore, Cascade County Clerk & Recorder

* APPROVED AS TO FORM:
  Josh Racki, County Attorney

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DEPUTY COUNTY ATTORNEY

* THE COUNTY ATTORNEY HAS PROVIDED ADVICE AND APPROVAL OF THE FOREGOING DOCUMENT LANGUAGE ON BEHALF OF THE BOARD OF CASCADE COUNTY COMMISSIONERS, AND NOT ON BEHALF OF OTHER PARTIES OR ENTITIES. REVIEW AND APPROVAL OF THIS DOCUMENT BY THE COUNTY ATTORNEY WAS CONDUCTED SOLELY FROM A LEGAL PERSPECTIVE AND FOR THE EXCLUSIVE BENEFIT OF CASCADE COUNTY. OTHER PARTIES SHOULD NOT RELY ON THIS APPROVAL AND SHOULD SEEK REVIEW AND APPROVAL BY THEIR OWN RESPECTIVE COUNSEL.