

July 26, 2022

Agenda #1

Agenda Action Report
prepared for the
Cascade County Commission

ITEM: Resolution Approving 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 #22-50

PRESENTED BY: Carey Ann Haight, Deputy County Attorney

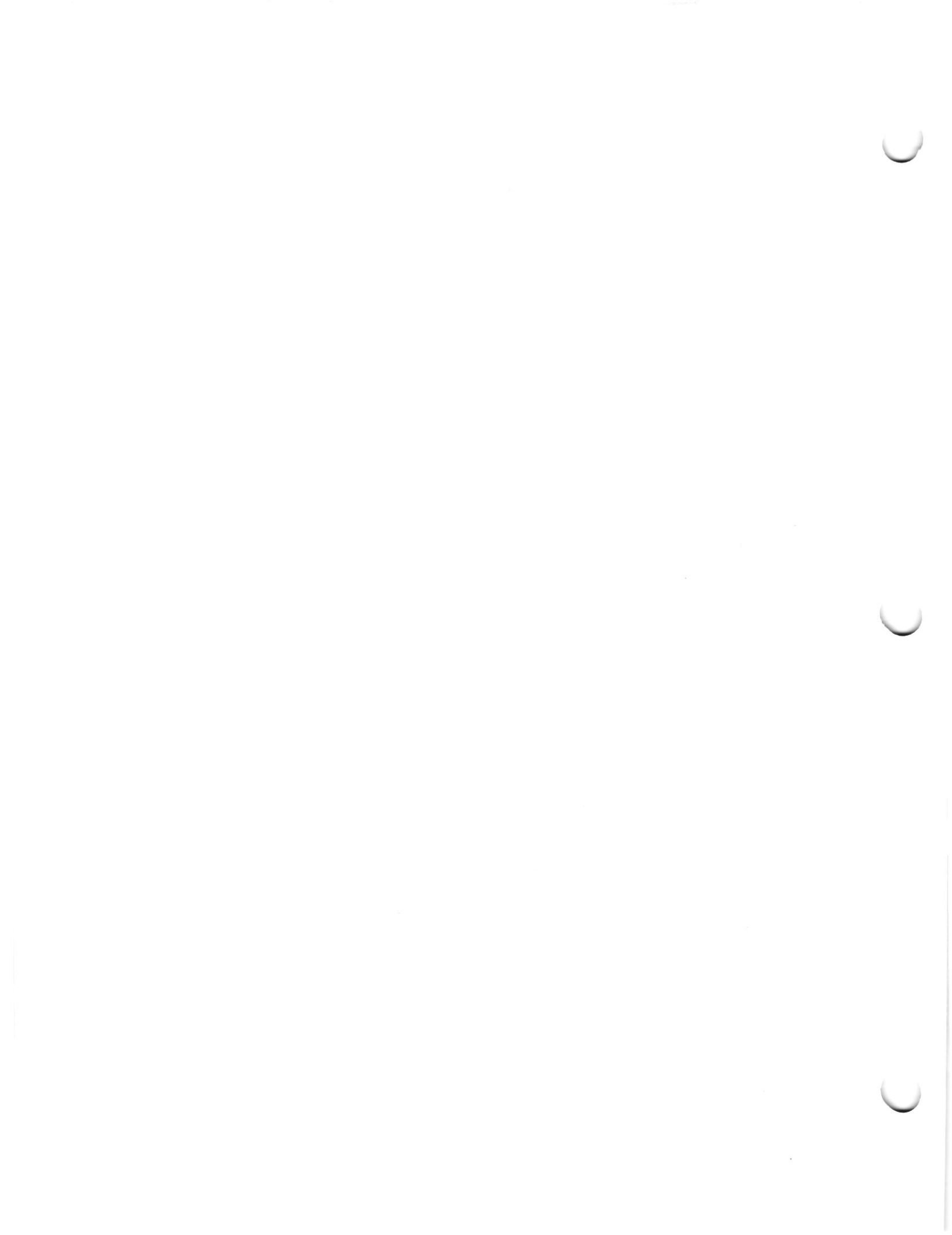
SYNOPSIS:

Title 15, Chapter 24, Part 15, MCA, grants an abatement of property tax for the remodeling, reconstruction, or expansion of existing buildings or structures. The applicant, **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 further described as Government Lots 2-3, Mark 8, Located in Section 01, T20N, R3E, Cascade County, Montana based upon the October 11, 2021, application materials provided by applicant.

MCA §15-24-1502 authorizes the tax abatement benefit for qualifying improvements, modernized processes that represent a new industry or expansion of an existing industry. The tax benefit may be received during the construction period and for the following 5 years in accordance with MCA § 15-24-1502(2), (4), and (5). As applied the tax benefit, in years one through five, the taxes will increase 20% per year until the project is fully taxed in year six.

The applicant has asked the Board of County Commissioners whether it concurs in the taxation benefit granted to **Calumet Montana Refining LLC's Renewable Fuel Conversion Project** by City of Great Falls Resolution 10456, because of the impact that the adjusted taxation rate on the City property will have on County mils. On May 3, 2022, the City of Great Falls authorized Resolution 10456 which approved application the tax benefits.

Planning staff reviewed the application in conjunction with Cascade County Resolution 17-103 and determined that based upon that criterion, tax abatement would be appropriate.



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The business remodeling, reconstruction or expansion by **Calumet Montana Refining LLC's Renewable Fuel Conversion Project** of its facility on 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 qualifies for the tax benefit described by MCA §15-24-1501 and 1502.

RECOMMENDATION:

Approval of Resolution #22-50.

TWO MOTIONS PROVIDED FOR CONSIDERATION

MOTION TO APPROVE:

Mr. Chair, I move the Cascade County Commission **APPROVE** Resolution #22-50, a Resolution Approving 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 22-50, a Resolution Approving 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

