

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
CASCADE COUNTY, MONTANA**

RESOLUTION 17-103

**RE: RESOLUTION OF GUIDELINES AND CRITERIA
FOR TAX ABATEMENT REQUESTS**

WHEREAS, the Board of Cascade Commissioners is authorized to provide tax abatement benefits in accordance with Sections 15-24-1401 *et seq.*, 1501 *et seq.*, and 1601 *et seq.*, MCA.

WHEREAS, the purpose and intent of these Guidelines and Criteria is to establish a guide for the Board of Cascade County Commissioners to review and decide tax abatement applications for properties within Cascade County, Montana, in further detail and in accordance with MCA.

WHEREAS, tax abatements are an established tool for area economic development or redevelopment, which benefit the public.

NOW, THEREFORE, BE IT RESOLVED BY THE CASCADE COUNTY COMMISSIONERS OF CASCADE COUNTY, STATE OF MONTANA:

Tax abatement applications under the applicable provisions of Sections 15-24-1401 *et seq.*, 1501 *et seq.*, and 1601 *et seq.*, MCA, will be evaluated on a case-by-case basis. In addition, evaluations of tax abatement applications for properties will take into consideration the Guidelines and Criteria set forth in this document and the benefits to Cascade County, Montana.

Satisfying or not satisfying any tax abatement criteria in this document will not guarantee approval or disapproval. Furthermore, approval or disapproval will not set precedent for subsequent property tax abatement applications that come before the Board of Cascade County Commissioners.

The Board of Cascade County Commissioners will evaluate property tax abatement applications for approval or disapproval based upon the following criteria:

- a. Whether conferring the tax benefit will create an adverse impact on existing state, county or municipal services;
- b. Whether the County's financial condition at the time of the application or consideration of the application warrants granting the application;
- c. Whether the application meets all pertinent statutory requirements for the particular project;
- d. Whether the Applicant and/or project property has existing violations of any rules, regulations, and ordinances;
- e. Whether the project would impact employment opportunities within the County, and if so, how many jobs would be created at what wage levels;
- f. Whether the project has already received financial assistance from the County or other authorities having jurisdiction (*e.g.* MBOI, Montana Jobs Training Act, TIF District, *etc.*);
- g. Whether the Applicant's project will create any off-site infrastructure impacts and expenses within the County;

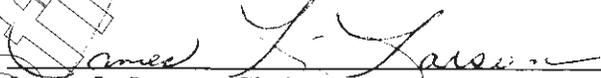


- h. Whether the life expectancy of the project exceeds the abatement period timeframe, and if so, for how many years; and/or
- i. Whether the project will encourage additional, unsubsidized development in the area of the project, either directly or indirectly, through "spin-off" development.

This Resolution shall become effective upon the date of its adoption. Section 7-5-123, MCA.

Passed and adopted this 2nd day of November, 2017.

BOARD OF COUNTY COMMISSIONERS
CASCADE COUNTY, MONTANA

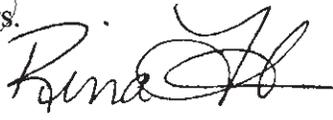

James L. Larson, Chairman

Excused
Jane Weber, Commissioner


Joe Briggs, Commissioner

Attest

On this 2nd day of November, 2017, I hereby attest the above-written signatures of the Board of Cascade County Commissioners.

 By Deputy 
Rina Fontana Moore
Cascade County Clerk and Recorder

