

RESOLUTION NO. 2014 - 51

**RESOLUTION OF THE LEWIS AND CLARK COUNTY COMMISSION CALLING FOR AN ELECTION ON
THE IMPOSITION OF A RESORT TAX IN THE WOLF CREEK RESORT AREA**

WHEREAS, §7-6-1508, MCA, provides that the establishment of a resort area for the purpose of imposing a resort tax may be initiated by a written petition to the Board of County Commissioners of the county in which the proposed resort tax is located; and

WHEREAS, the Board of County Commissioners of Lewis and Clark County ("Board") received a Petition on May 2, 2014, to impose a resort tax on the retail value of specific goods and services sold within the Wolf Creek Resort Area (a copy of the Petition is marked Attachment A, consisting of 5 pages, attached hereto and by this reference incorporated herein); and

WHEREAS, pages 4 and 5 of the Petition include a description of the properties and rights-of way included within the boundaries of the Wolf Creek Resort Area and that these properties lie entirely within Lewis and Clark County; and

WHEREAS, the Petition includes the rate, duration, effective date and the purposes that may be funded by resort tax revenue as required by §7-6-1504 and §7-6-1508, MCA ; and

WHEREAS, the Lewis and Clark County Election Supervisor has certified that in accordance with §7-6-1508(1), MCA, at least 15% of the registered electors residing within the Wolf Creek Resort Area have signed the Petition; and

WHEREAS, on January 16, 2014, the Montana Department of Commerce designated the proposed Wolf Creek Resort Area of Lewis and Clark County as a Resort Area in accordance with §7-6-1501(4) (d) through §7-6-1509, MCA; and

WHEREAS, on May 20, 2014, the Board conducted a public meeting regarding the Petition and called for public comment thereon; and

WHEREAS, the Board determined that the Petition complied with the requirements of §7-6-1504 and §7-6-1508, MCA; and

WHEREAS, §7-6-1504(5), MCA, directs the Board to hold an election that may be a special election on the resort tax question.

NOW THEREFORE, BE IT RESOLVED that pursuant to §7-6-1504(2) (b), (5) and §7-6-1508(3), MCA, the Board shall present the question of the imposition of a resort tax in the Wolf Creek area in accordance with the Petition to the qualified electors residing in the Wolf Creek Resort Area on a date which would allow the resort tax to become effective on April 1, 2015;

BE IT FURTHER RESOLVED that the public has been provided an opportunity to comment on the imposition of a resort tax in the Wolf Creek Resort Area.

BE IT FURTHER RESOLVED that the Board hereby calls for a special election to present the question of the imposition of a resort tax in the Wolf Creek area to the qualified electors.



**PETITION TO COUNTY COMMISSIONERS OF LEWIS AND CLARK COUNTY TO IMPOSE
A RESORT TAX IN THE WOLF CREEK RESORT AREA BY PLACING THE QUESTION BEFORE THE
QUALIFIED ELECTORS OF THE RESORT AREA**

As required by section 7-6-1508, MCA, if at least 15% of the qualified electors residing within the proposed Wolf Creek Resort Area sign this Petition, the County Commissions of Lewis and Clark County shall present to the qualified electors residing within the proposed Wolf Creek Resort Area by Resolution upon receipt of this Petition, the question of the establishment of the Wolf Creek Resort Area for the purpose of imposing a resort tax.

WHEREAS, in accordance with section 7-6-1508, MCA, the proposed Wolf Creek Resort Area is described by the map which is attached to this Petition, marked Exhibit A, and by this reference incorporated herein. The map includes parcels and rights of way, all of which are contained within the proposed Wolf Creek Resort Area. The proposed Wolf Creek Resort Area is also further described by the listing of the geocodes assigned to all parcels other than the rights of way, and which may be re-designated or created by other lawful process but which in no way may alter the boundaries of the proposed Wolf Creek Resort Area. The listing of the geocodes is marked Exhibit B, attached hereto, and by this reference incorporated herein; and

WHEREAS, having met the requirements of section 7-6-1501(4), MCA, the Montana Department of Commerce designated the proposed Wolf Creek Resort Area as a "Resort Area" on January 16, 2014;

NOW THEREFORE;

PURSUANT to section 7-6-1508, MCA, we the undersigned qualified electors residing with the proposed Wolf Creek Resort Area hereby petition the County Commissioners of Lewis and Clark County as follows:

1. To establish the "Wolf Creek Resort Area" pursuant to section 7-6-1508, MCA, for the purpose of imposing a resort tax in the Wolf Creek Resort Area;
2. To impose a 3% resort tax on the retail value of all goods and services sold by hotels, motels and other lodging or camping facilities; restaurants, fast food stores, and other food service establishments; taverns, bars and other public establishments that serve alcoholic beverages by the drink; destination recreational facilities; and on luxuries sold by other establishments in the Wolf Creek Resort Area;
 - a. The term luxury includes but is not limited to any gift item, luxury item or other items normally sold to the public or to transient visitors or tourists and as that term may be further specified by the governing body and does not include food purchased unprepared or unserved, medicine, medical supplies and services, appliances, hardware supplies and tool or any necessities of life;
3. To provide that the resort tax shall be effective for a period of twenty (20) years and shall be in effect from April 1st through and including November 15th of each year.

RECEIVED



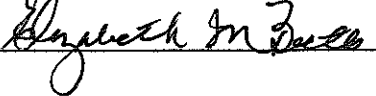
MAY 2 2014


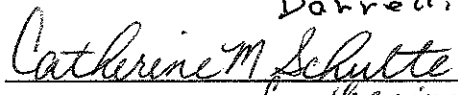
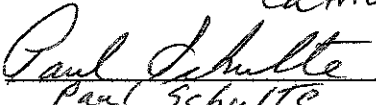
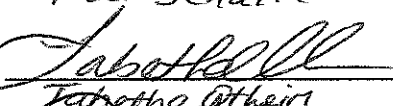
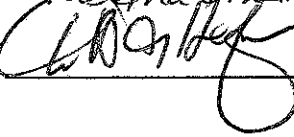
LEWIS & CLARK COUNTY
COMMISSIONER

4. To provide that the resort tax will be effective on April 1, 2015;
5. To provide that the resort tax will fund the following purposes in the Wolf Creek Resort Area with the following priority
 - a. The withholding or reimbursement to each vendor or commercial establishment within the Wolf Creek Resort area, of up to 5% of resort taxes collected, to defray their administrative costs for collecting the resort tax;
 - b. The construction, improvement, maintenance and operation of a sewage disposal and treatment system, located in, connecting to and serving the Wolf Creek Resort Area in an amount which is the greater of \$50,000 or 90% of the total amount of the resort tax revenue collected in each fiscal year for twenty (20) years and if less than \$50,000 is collected in any fiscal year, then the total amount of resort tax revenue remaining after (1) above is satisfied. If the debt service is retired in less than twenty (20) years, the amount necessary shall be appropriated in each fiscal year for the operation and maintenance of the sewage disposal and treatment system.
 - c. The following three (3) purposes that may be funded in any amount and in any priority if so determined by the governing body after (5)(a) and (b) above are satisfied are:
 - i. Other public services, facilities and projects that provide for the public health, safety and welfare within the Wolf Cree Resort Area;
 - ii. Tourism development for the Wolf Creek Resort Area;
 - iii. Any other services, facilities or project in the Wolf Creek Resort Area as authorized by law.
4. To appoint a Wolf Creek Resort Area Advisory Council within 60 days of the effective date of the resort tax going into effect to serve in an advisory capacity to the County Commissioners regarding the implementation of the resort tax in the Wolf Creek Resort Area.

RESPECTFULLY SUBMITTED this 28th day of April, 2014.

As required by section 7-6-1508, MCA, the signatures of at least 15% of the qualified electors residing within the Wolf Creek Resort Area, are set forth below in addition to their printed name, address, and date of signature.

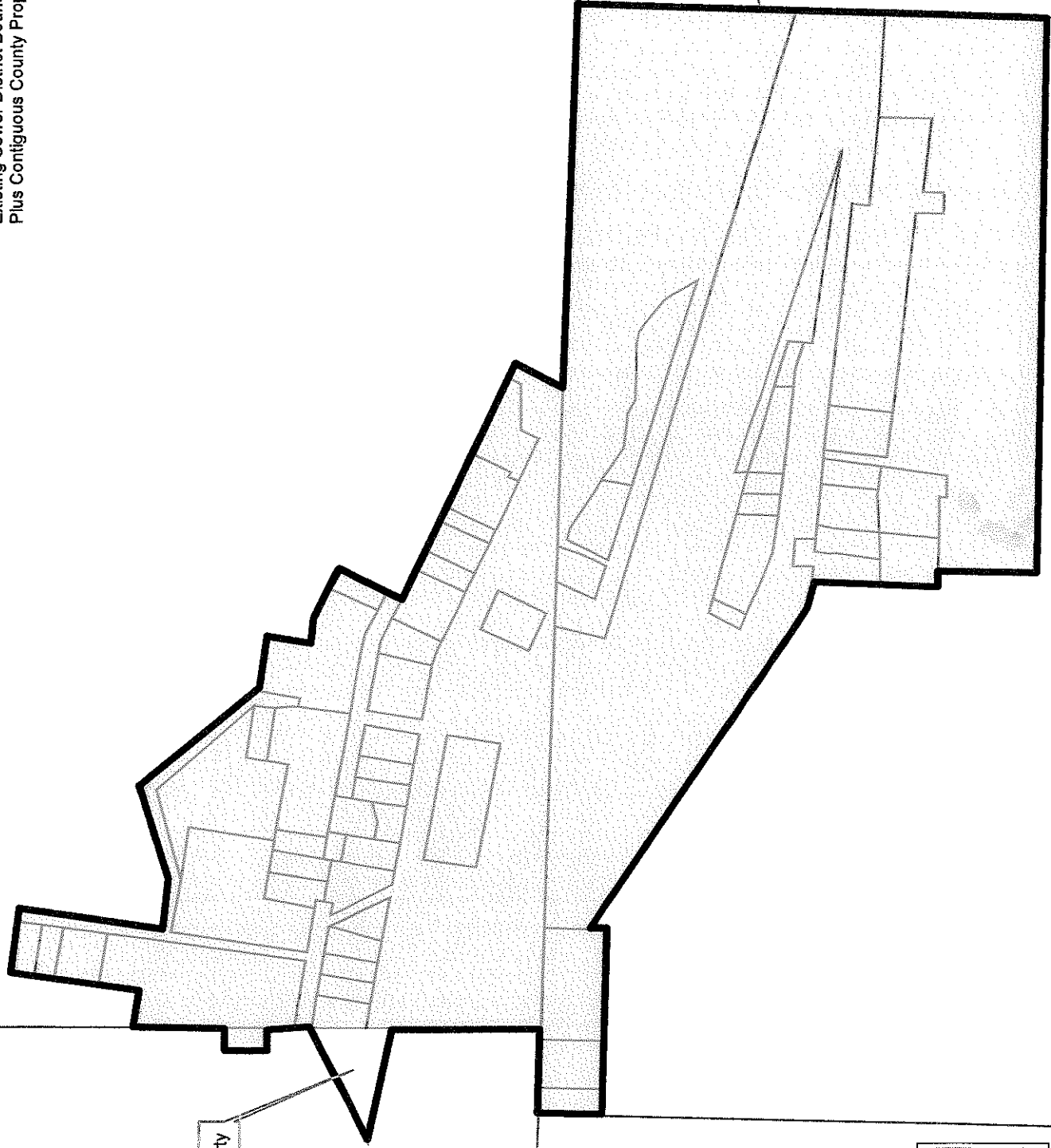
	SIGNATURE	PRINTED NAME	ADDRESS	DATE
✓1.		RICHARD GREENLEE	WOLF CREEK, MT 300 MAIN ST	3 MAR 2014
✓2.		SHAWN OTHGIN	175 RECREATION RD WOLF CREEK MT	3/13/14
✓3.		ELIZABETH M BURNS	Wolf Creek POB 71	3-13-14

	SIGNATURE	PRINTED NAME	ADDRESS	DATE
✓4.		Darrell C Butts	Box 71 Wolf Creek	3/13/14
✓5.		Catherine M. Schulte	P.O. Box 135 Wolf Creek, MT	3/20/14
✓6.		Paul Schulte	P.O. Box 135 Wolf Creek MT.	3-20-14
✓7.		Tabatha Githeir	175 Recreation Rd Wolf Creek, MT	3-22-14
✓8.		TIM HEFNER	P.O. Box 326 WOLF CREEK MT	3-30-14
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				

Wolf Creek Proposed Resort Tax Boundaries-

EXHIBIT
A

Existing Sewer District Boundary
Plus Contiguous County Property

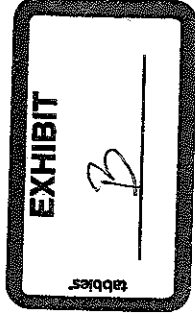


County Property

Key

-  Sewer District
-  Wolf Creek Proposed Resort Tax Area

Wolf Creek Proposed Resort Tax Geocode List



05234102101090001	05234102204080000	05244535404130000
05234102101140000	05234102204120000	05244535404140000
05234102102010000	05244535304500000	05244535404150000
05234102102050000	05244535401020000	05244535404160000
05234102102090000	05244535401060000	05244535404180000
05234102110010000	05244535403010000	05244535405010000
05234102201010000	05244535403020000	05244535405020000
05234102201090000	05244535403030000	05244535405030000
05234102201100000	05244535403040000	05244535405100000
05234102201150000	05244535403050000	05244535406010000
05234102201220000	05244535404030000	05244535407020000
05234102201240000	05244535404040000	05244535407030000
05234102202010000	05244535404050000	05244535407040000
05234102202040000	05244535404060000	05244535407050000
05234102202090000	05244535404070000	05244535407060000
05234102202120000	05244535404080000	05244535407150000
05234102203020000	05244535404090000	05244535408020000
05234102203030000	05244535404100000	05244535408050000
05234102203040000	05244535404110000	05234102101050000
05234102204010000	05244535404120000	05244535304400000