#### RESOLUTION 2020 - 91

# RESOLUTION REFERRING TO THE ELECTORATE THE QUESTION OF WHETHER THE CRAIG RESORT AREA RESORT TAX EFFECTIVE DATES SHOULD BE EXTENDED TO YEAR-ROUND.

WHEREAS, the electorate of the Craig Resort Area approved a resort tax of three percent (3%) in the election held August 10, 2010 for a period of twenty years; and

WHEREAS, the existing 3% resort tax continues until and through November 15, 2030; and

WHEREAS, the Lewis and Clark County Commission is the governing body of the Craig Resort Area pursuant to § 7-6-1505; and

WHEREAS, the Craig Resort Area relies on revenue from the resort tax to meet the needs of the Area's residents as well as the increased demands of tourists and visitors on the Area's services; and

WHEREAS, the Craig Resort Area resort tax is currently effective from April 1st through November 15th of each year; and

WHEREAS, a Petition to the County Commissioners of Lewis and Clark County to extend the effective dates of the resort tax to be year-round was certified by the Lewis and Clark County Election Administrator on October 9, 2020 and is attached hereto as "Exhibit A"; and

WHEREAS, the Petition seeks only to change the effective dates of the resort tax while leaving the existing boundaries, rate, duration, items subject to the tax, and purposes that may be funded by resort tax revenue as they currently established; and

NOW, THEREFORE BE IT RESOLVED BY THE LEWIS AND CLARK COUNTY COMMISSION AS FOLLOWS:

- 1. In accordance with §§ 7-6-1504 and 7-6-1508, the Lewis and Clark County Election Administrator shall place on the ballot during a special election to be held by mail ballot on January 26, 2021, a ballot issue whereby the qualified electors of the Craig Resort Area shall vote FOR or AGAINST the question of whether the Area's resort tax should be extended to be in effect year-round in accordance with this Resolution.
- 2. Currently, the resort tax is in effect from April 1<sup>st</sup> through November 15<sup>th</sup> of each year. Under this Resolution, the voters will decide whether the resort tax shall be in effect year-round, from January 1<sup>st</sup> through December 31<sup>st</sup> of each year, except for the first year of applicability, which shall initially be effective beginning March 5, 2021.
  - 3. The other provisions of the Craig Resort Area Resort Tax remain the same.

- a. The exact rate of the resort tax will continue to be three percent (3%). The County is also seeking to add an additional one percent (1%) to the resort tax to be used to fund infrastructure projects. If that is approved by the voters, the total rate of the resort tax will be four percent (4%).
- b. The initial term of the resort tax of 20 years continues to and through November 30, 2030.
- c. The items subject to the resort tax will not change.
- d. The purposes the resort tax may be used for will not change.
- 4. The effective date of the amendment, if passed, shall be March 5, 2021.
- 5. In accordance with § 7-6-1504(6), the Election Administrator is directed to publish notice of the goods and services that are subject to the resort tax.
- 6. In accordance with §§ 13-1-108 and 7-6-1504(7), the Election Administrator is directed to publish notice of the special election including information related to the rate of the resort tax, the duration of the resort tax, the effective date of the resort tax, and the purposes which may be funded by the resort tax.
- 7. It is the County Commission's present intention to continue administration of the resort tax in accordance with the current provisions of the Craig Resort Area Ordinance No. 2010-1 with the acknowledgement that the Ordinance will be updated to reflect the extended annual effective dates, if the ballot issue is successful.

DATED this 20

day of October 2020.

LEWIS AND CLARK COUNTY BOARD OF COMMISSIONERS

Susan Good Geise, Chairman

Amy Reeves, Clerk and Recorder

Amy Reeves Elections Administrator Ph: 406-447-8334



City-County Building 316 North Park/Room #168 Helena MT 59623

EXHIBIT:

## CONSOLIDATED OFFICE OF TREASURER/CLERK AND RECORDER

I, Amy Reeves, Treasurer/Clerk and Recorder of the County of Lewis and Clark certify that I have examined in the manner prescribed by law the attached petition to extend the annual effective dates of the Craig Resort Area resort tax to be year-round; and I believe that 16 signatures are valid. At the time of this certification, there are 33 electors residing within the Craig Resort Area. Therefore, the petition has been signed by 48.48% of the electors in the Craig Resort Area.

Signed this 9th day of October, 2020.

**Amy Reeves** 

Treasurer/Clerk and Recorder

By:

## PETITION TO COUNTY COMMISSIONERS OF LEWIS AND CLARK COUNTY PERTAINING TO EXTENDING THE ANNUAL EFFECTIVE DATES OF THE CRAIG RESORT AREA RESORT TAX TO BE YEAR-ROUND

As required by Mont. Code Ann. § 7-6-1508, if at least 15% of the electors residing within the Craig Resort Area sign this Petition to Amend the Resort Tax, the County Commissioners of Lewis and Clark County upon receipt of this Petition to Amend the Resort Tax, shall present to the electors of the Craig Resort Area by Resolution, the question of extending the annual effective dates of the Craig Resort Area Resort Tax.

- The Craig Resort Area and existing Resort Tax were established via Lewis and Clark County Resolution 2010-163 and were approved by the electorate at the August 10, 2010 election.
  - a. In accordance with Mont. Code Ann. § 7-6-1508, the Craig Resort Area boundaries are the existing boundaries of the Craig Resort Area established by Lewis and Clark County Resolution 2010-163 filed in the real property records of Lewis and Clark County as document 3186450 in Book M41 at page 9305;
  - b. The Montana Department of Commerce designated Craig as a "resort area" on June 24, 2008 pursuant to Mont. Code Ann. § 7-6-1501(4);
  - c. The rate of the existing resort tax is 3% and it is imposed on the value of all goods and services sold within the Craig Resort Area 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. Craig Resort Area Ordinance 2010-1 provides additional specificity regarding applicability of the tax;
  - d. The resort tax is effective for a period of twenty (20) years; and
  - e. The resort tax is currently effective from April 1<sup>st</sup> through and including November 15<sup>th</sup> of each year.

### THEREFORE,

2. We, the undersigned registered electors residing within the Craig Resort Area, hereby petition the County Commissioners of Lewis and Clark County to take the legal steps necessary pursuant to Title 7, Chapter 6, part 15, Mont. Code Ann., for the electors residing within the Craig Resort Area to vote on the question of whether to extend the annual effective dates of the existing resort tax as follows. To provide that the resort tax shall be effective year-round from January 1st through December 31st of each year, except for the first year of applicability, if this amendment is passed by the electorate,

which shall initially be effective beginning March 5, 2021 through December 31, 2021 and thereafter.

- 3. Nothing in this Petition amends any other provision of the existing resort tax.
  - a. The boundaries of the Craig Resort Area shall remain the same;
  - b. The rate of the resort tax shall continue to be 3%;

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- c. The resort tax shall continue to be applied to the goods and services established by the original Petition, Resolution 2010-163, and Craig Resort Area Ordinance 2010-1;
- d. The existing resort tax shall continue to be effective for the original period of twenty (20) years through and including November 30, 2030; and
- e. The purposes of the Craig Resort Area stated in the original Petition shall remain the same.

RESPECTFULLY SUBMITTED THIS 1th DAY OF OGOber, 2020.

As required by Mont. Code Ann. § 7-6-1508, at least 15% of the qualified electors residing in the Craig Resort Area have signed this Petition to Amend the Resort Tax. The names and addresses of the electors are set forth below.

| SIGNATURE          | PRINTED NAME                              | ADDRESS                     | DATE       |
|--------------------|---|-----------------------------|------------|
| Dr. Itan           | DAYL S. TAYLOR                            | 17 Craig Main St.           | N 9/11/20  |
| · /                |   | V                           |            |
| 2. michael D.T     | aybo MicHAELD. TAX                        | LOR CRAIG, MT. 59           | 48 9/11/20 |
| 3 Lia B.           | Lafromboise<br>Lafromboise<br>Matromboise | 245 Loonard a               | aig mt     |
|                    |   |                             |            |
| 5. /John           | John Glass                                | main Ef Crain               | 14 9-12 20 |
| Elickie D          | to ago Leonard                            | St. CRAIG, ME.              | , 9/12/20  |
| 7 Coffee           | Cody Ryan<br>220 Leonard                  | St, Craig MT                | 9/12/20    |
| 8. Many J. J. mins | Mariya                                    | 5 Leonard St Craig MT 59148 |            |
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