

RESOLUTION # 25-2015
A RESOLUTION APPROVING PROPERTY TAX BENEFITS
FOR REMODELING, RECONSTRUCTION OR EXPANSION OF
THE BUILDING LOCATED AT 410 WEST MAIN STREET

WHEREAS, Fergus County has received an application to approve property tax benefits for the premises located at 410 W. Main Street and related property located in the City of Lewistown and more specifically described as follows:

NAME OF APPLICANT

LEWISTOWN PROPERTY FOR WHICH BENEFIT COVERS

Jamie A. Sura and Michael E. Sura

Lewistown Original Townsite, S15, T15N, R18E, Block E-7, Lot 003

WHEREAS, THE State of Montana has developed a form or application for requesting the tax benefits described in § 15-24-1501 M.C.A. and Fergus County has been presented with a completed application by the above-listed applicant, and Fergus County takes notice that the City of Lewistown has previously approved the application, and;

WHEREAS, the application references § 15-24-1501 M.C.A. which states that remodeling, reconstruction or expansion of buildings or structures which increases the taxable value by at least 2.5% as determined by the Department of Revenue or its agents, may receive tax benefits, limited to the increase in taxable value caused by such remodeling, reconstruction or expansion of buildings or structures, and;

WHEREAS, § 15-24-1501 M.C.A. provides for the percentages and period that apply to applications for such tax benefits as follows:

BENEFIT SCHEDULE:

Construction Period	0%
First year following construction	20%
Second year following construction	40%
Third year following construction	60%
Fourth year following construction	80%
Fifth year following construction	100%
Following years	100%

WHEREAS, THE Board of Commissioners has considered and decided to approve the request;

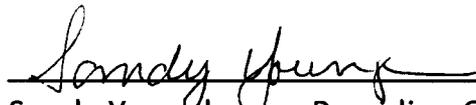
NOW, THEREFORE, BE IT RESOLVED, that the tax benefits requested by the above-described applicant for the property listed are hereby approved to the extent allowed by § 15-24-1501 M.C.A., provided that:

- A. If property taxes become delinquent for the property at any time hereafter, all such future benefits affecting that piece of property shall be rescinded.
- B. Approval herein is subject to approval by the Montana Department of Revenue.
- C. If the remodeling, reconstruction or expansion of any below-described properties does not increase the taxable value of the property by at least 2.5% as determined by the Department of Revenue, the property shall not receive any tax benefits hereunder.
- D. The Department of Revenue shall determine at which year in the Benefit Schedule the applicant shall be placed in order to receive the proper period tax benefit requirements, and;

BE IT FURTHER RESOLVED, that a certified copy of this resolution be mailed to the Department of Revenue.

PASSED AND APPROVED this 10th day of September, 2015.

BOARD OF COMMISSIONERS



Sandy Youngbauer, Presiding Officer

ABSENT

Carl Seilstad, Commissioner



Ross Butcher, Commissioner

ATTEST:



Rana J. Wichman, Clerk & Recorder

FRANK GREMAUX
DAVE BYERLY
First Ward Commissioners

DIANA HEWITT
PATTY TURK
Second Ward Commissioners

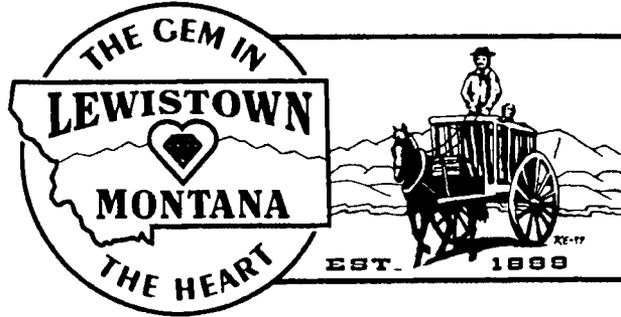
GAYLE DONEY
BETH PUTNAM
Third Ward Commissioners

RICK POSS
At-Large Commissioner

KEVIN MYHRE
City Manager

MONTE BOETTGER
City Attorney

CITY OF LEWISTOWN



305 Watson, Lewistown, Montana 59457
(406) 535-1760 Fax (406) 535-3323

JIM DANIELS
Park and Recreation Director

CORY BIRDWELL
Chief of Police

KEITH KUCERA
Fire Chief

HOLLY PHELPS
Director of Public Works

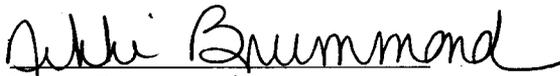
KELLYANNE TERRY
Library Director

DUANE FERDINAND
Planning Director

NIKKI BRUMMOND
Financial Officer

"The undersigned, as Custodian of Records for the City of Lewistown, Lewistown, MT, hereby certified that the attached document, Resolution 3881, is a true and correct copy of the original document on file in the office of the Lewistown City Clerk."

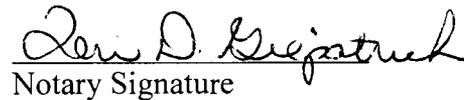
Dated this 15th day of July, 2015

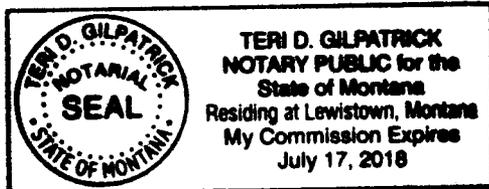


Nikki Brummond
Lewistown City Clerk
Custodian of Records

State of Montana
County of Fergus

Signed and sworn to before me on July 15, 2015 by Nikki Brummond


Notary Signature



RESOLUTION NUMBER 3881

A RESOLUTION APPROVING PROPERTY TAX
BENEFITS FOR REMODELING, RECONSTRUCTING,
OR EXPANSION OF COMMERCIAL PROPERTY
WITHIN THE CITY OF LEWISTOWN

WHEREAS, the City of Lewistown has received the following application to approve property tax benefits for a certain property located in the city of Lewistown:

NAME OF APPLICANT

Jamie A. Sura and Michael E. Sura

LEWISTOWN PROPERTY FOR WHICH BENEFIT COVERS

Lewistown Original Townsite, S15, T15N, R18E, Block E-7, Lot 003

WHEREAS, The State of Montana has developed an application form for requesting tax benefits described in Section 15-24-1502, MCA, and the City has been presented with a completed application by the above listed applicant, and;

WHEREAS, the application was made in reference to Section 15-24-1502, MCA, which states that remodeling, reconstruction or expansion which increases the taxable value by at least 5% as determined by the Montana

Department of Revenue, may receive a property tax exemption limited to the increase in taxable value caused by such remodeling, reconstruction, or expansion of buildings or structures, and;

WHEREAS, in accordance with Section 15-24-1502 MCA further requirements are set forth to qualify for and implement the granting of tax benefits, and;

WHEREAS, Resolutions 3135 and 3639 previously adopted by the City of Lewistown sets forth further requirements and policies in order to qualify for these tax benefits, and;

WHEREAS, Section 15-24-1502 MCA allows for a tax exemption during the construction period, not to exceed 12 months, and for up to 5 years following completion of construction. In addition to the tax exemption described above, a property tax reduction may be granted for up to 5 years following the exemption period in accordance with the following benefit schedule:

First year following exemption period	20 %
Second year following exemption period	40 %
Third year following exemption period	60 %
Fourth year following exemption period	80 %
Fifth year following exemption period	100 %
Following years	100 %

WHEREAS, the Lewistown City Commission has considered the application presented and desires to approve the request, subject however to modifications as provided by Resolution 3634.

NOW, THEREFORE, BE IT RESOLVED, that the tax benefits requested by the above-described applicant for the property described are hereby partially approved in accordance with MCA Section 15-24-1502 and Resolution 3634 as follows:

1. A tax exemption is granted during the period of construction, not to exceed one year.

2. A tax exemption is granted for a three year period following the construction period.

3. After the running of the exemption periods, a property tax reduction will be granted for 4 years as follows:

First year following exemption period	20 %
Second year following exemption period	40 %
Third year following exemption period	60 %
Fourth year following exemption period	80 %
Fifth year following exemption period	100 %
Following years	100 %

BE IT FURTHER RESOLVED, that:

A. If property taxes become delinquent for such property at any time hereafter, all such future tax benefits affecting that piece of property shall be rescinded.

B. The approval herein is subject to approval by the Montana Department of Revenue.

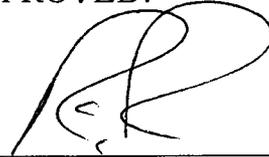
C. If the remodeling, reconstruction, or expansion of any above described properties does not increase the taxable value of that property by 5% as determined by the Department of Revenue, that property shall not receive any tax benefits hereunder.

D. The Fergus County Appraiser shall determine at which year in the Benefit Schedule the applicant shall be placed in order to receive the proper period of tax benefit requirements, and

BE IT FURTHER RESOLVED, that a certified copy of this resolution shall be mailed to the Montana Department of Revenue.

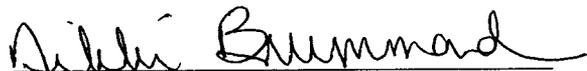
PASSED AND APPROVED this 6th day of July, 2015.

APPROVED:

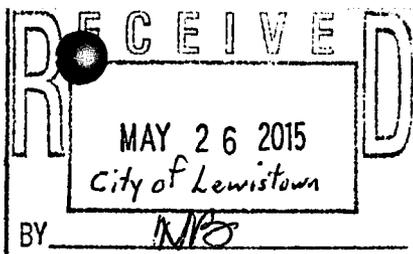


Rick Poss,
Chairman of the Commission

ATTEST:



NIKKI BRUMMOND, CITY CLERK



MONTANA AB-56A Rev 10 12

Application for Tax Exemption and Reduction for the Remodeling, Reconstruction or Expansion of Existing Commercial Buildings or Structures

This application must be submitted to the appropriate local governing body or bodies by the property owner of record or his agent. The decision of the local governing body or bodies must be mailed to the Department of Revenue before April 1 of the tax year for which the benefits are sought.

I, Jamie A. Sura & Michael E. Sura whose mailing address is 533 Spring Creek Trail, Lewistown, MT 59457

do hereby make application for tax exemption and reduction for the remodeling, reconstruction or expansion of existing commercial building(s) or structure(s), in accordance with 15-24-1502, MCA, on the following described lands. (Please attach an additional page if the legal description does not fit within this space). Legal Description: Lewistown Orig Townsite, S15, T15N, R18E, Block E-7, Lot 003

- I submit the following information in support of this application:
Date that the remodeling, reconstruction or expansion will start October 2014
Date that the remodeling, reconstruction, or expansion will be completed October 2015
Date that the earliest building permit was received. October 2014
Estimated cost of the remodeling, reconstruction or expansion \$ 200,000.00
The commercial building or structures has not been used in a business for more than 24 months.
Property taxes on the building or structures are delinquent yes X no.

Under penalty for perjury, I hereby certify the facts herein stated are true. I further acknowledge by my signature that I have reviewed the information on the reverse side of this form and understand its meaning.

Signature of Property Owner or Agent Date 5/20 Year 2015

For County Government Purposes Only

Application received by county governing body on year This application for exemption and reduction for remodeling, reconstruction or expansion of existing commercial buildings or structures is hereby: Approved Disapproved

By Chairman-County Commission on year

For City Government Purposes Only

Application received by city governing body on 05/26 year 2015. This application for exemption and reduction for remodeling, reconstruction or expansion of existing commercial buildings or structures is hereby: X Approved Disapproved

By Authorized Agent of City Government on July 6 year 2015

**Application for Tax Exemption and Reduction for
the Remodeling, Reconstruction, or Expansion of
Existing Commercial Buildings or Structures**

Acknowledgment of Application Procedures and Criteria

A. I acknowledge the following:

- i. Failure to make application prior to completion of a building permit or prior to commencement of construction will result in the waiver of the construction period tax exemption and reduction. Additionally, all subsequent tax exemption and reduction, if approved, will be calculated as of the date the building permit was completed or as of the date construction began, whichever is earlier.
- ii. If the remodeling, reconstruction or expansion of the existing commercial building or structure does not increase the taxable value of that structure or building by at least 5%, the application will be automatically denied.
- iii. "Construction period" means a period of time that commences with the issuance of a building permit and which concludes when the local DOR office determines that the structure is substantially completed, not to exceed 12 months. If more than one building permit is issued, the date on the earliest building permit issued will constitute the commencement of the construction period. In those cases where building permits are not issued, the commencement of the construction period is that time determined by the local DOR office to be the start of construction. That determination will coincide with the date the contract is let, the date the application is approved by the governing body, or when site work begins, whichever occurs first. For purposes of determining the eligibility for tax benefits, the construction period for a specific project may not exceed 12 months.
- iv. The computation of the tax exemption and reduction will be dependent upon the approval of the application by all affected governing bodies.
- v. For projects which are entirely physically located outside the boundaries of incorporated cities or towns, the governing body of the affected county has sole authority to approve the tax benefits for the project.
- vi. If the project is entirely physically located within an incorporated city or town, both the governing body of the affected county and the governing body of the incorporated city or town must approve the application by resolution before the tax exemption and reduction may be extended to the project. If the city alone approves the application, the exemption and reduction will apply only to the number of mills levied and assessed by the incorporated city or town. The number of mills levied and assessed by the county governing body will not be affected nor will any tax exemption and reduction be extended by the county to the project.
- vii. Only additional value created after an application has been filed may be considered for tax exemption and reduction.
- viii. I do hereby consent to having a representative of the Department of Revenue reappraise and revalue my structure for purposes of ad valorem taxation.

B. It is the responsibility of the applicant to ensure the application is delivered to all affected levels of local government for their review. Further, it is the responsibility of the applicant to ensure the completed application is forwarded to the Department of Revenue prior to April 1 of the tax year for