

# Town of West Yellowstone

Town Council Work Session

Tuesday, October 27, 2015

West Yellowstone Town Hall, 440 Yellowstone Avenue

West Yellowstone, Montana

1:00 PM

## Agenda

### Public Comment Period/Council Comments

Draft Health Care Services Request for Proposals (RFP)

Discussion

Gallatin County Mill Levy 911 Funding

Discussion

Resort Tax Ordinance

Discussion



# REQUEST FOR PROPOSALS

Health Care Services Provider  
For West Yellowstone, Montana

DUE DATE:

September 30, 2015 (Date Change – Subject to Council)

## I. INTRODUCTION

### A. GENERAL INFORMATION

Notice of Invitation—The Town of West Yellowstone (“the Town”) is seeking proposals from qualified firms, agencies, or organizations to provide health care services to the greater West Yellowstone community. These services may be provided from the facility currently known as the Guy Hanson Medical Clinic. There are no expressed or implied obligations for the Town to reimburse responding agencies for any expenses incurred in preparing proposals in response to this request.

1. Proposal Submission. Prospective providers should submit detailed proposals on or before 5:00 PM on **September 31, 2015 (date change subject to council)**. Proposals should be mailed or delivered to:

Brad Schmier, Mayor

Town of West Yellowstone

P.O. Box 1570

West Yellowstone, Montana 59758

“Sealed Proposal Do Not Open”

Proposal cover letters should designate who can answer questions concerning the submitted proposals. An officer empowered to bind the agency submitting the proposal must sign the proposal.

2. Proposal Format. One original copy of the proposal should be submitted in the format outlined in Section III, “Proposal Document Instructions.”
3. Contract Terms. The Town is seeking a contract initially with a term from January 1, 2017 to June 31, 2022.
4. All agencies submitting a proposal shall agree not to include a provision in any contract or agreement with the Town requiring the Town to hold harmless or indemnify any person, partnership, association, corporation or other form of entity.
5. By responding to the RFP, the agency is agreeing to the terms, conditions and requirements set forth herein, unless expressly noted in writing in the firm’s written submission.
6. Schedule of key dates:
  - a. **September 31, 2015**: Submit sealed proposals by 5:00 PM.
  - b. **January 1, 2016**: Begin providing health care services. **(Date change subject to council)**.

7. The RFP is not to be construed as creating a contractual relationship between the Town and any agency submitting a response to this RFP.
8. The Town shall have no obligation or liability to any agency responding to this RFP. All costs associated with responding to this RFP are borne solely by the respondent.
9. The Town may require follow-up oral interviews with selected respondents and may require the respondents to participate in negotiations.
10. The Town reserves the right to reject any or all responses, to modify the scope with one or more of the respondents, and to waive any/all requirements which the Town deems to be in its best interests.
11. By submitting the information the agency represents that it has examined and understands the RFP and has become fully informed of all the requirements of the RFP. All terms and conditions set forth in this document are accepted and must be incorporated in the submission unless explicit exception is made to individual items and accepted by the Town.
12. By submitting a response, the agency represents that it has the ability to meet the requirements outlined herein.
13. After evaluation of the responses, the Town will make its selection based on the response which best meets the needs of the Town, in the sole discretion of the Town.
  - a. This Request for Proposals is not intended to create a public bidding process.
  - b. The proposal with the lowest quoted prices or expenses will not necessarily be accepted.
  - c. Nor will any reason for the rejection of any proposal be indicated.
  - d. The Town reserves the right to privately negotiate with any firm with respect to the requirements outlined in this Request for Proposals.

## B. EVALUATION AND SELECTION OF PROPOSALS

The Town will perform the evaluation of proposals in accordance with the criteria set forth in Appendix A. The following criteria will also be considered in the evaluation:

1. The agency has no conflicts of interest with regard to any other work performed for the Town.
2. The agency adheres to the instructions in this request for proposal on preparing and submitting the proposal.
3. The agency's past experience and performance on comparable engagements.
4. The quality of the agency's professional personnel to be assigned to the engagement and the quality of the agency's management support personnel to be available for consultation.
5. The agency's ability to serve the entire population, regardless of income or insurance status.
6. Other criteria deemed prudent.
7. The Town reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

### C. SUBCONTRACTING

Agencies are not permitted to subcontract or assign any part of the work covered under the scope of the agreement, without the express prior written consent of the Town.

### D. MINORITY AND WOMEN-OWNED BUSINESSES

Minority-owned firms and women's business enterprises are encouraged to submit proposals.

## II. NATURE OF SERVICES REQUESTED

The Town of West Yellowstone is seeking proposals from qualified firms, or organizations to provide health care services to the greater West Yellowstone community. These services will be provided from the facility currently known as the Guy Hanson Medical Clinic.

If your organization is unable to provide any of the services listed below, please furnish the Town of West Yellowstone with a detailed plan of what you services you can provide us.

- 1) Provide primary health care for all ages with preferably a Physician and/or a mid-level provider and support staff YEAR ROUND.
- 2) Provide Urgent Care 7 days a week in the high season from Memorial Day to the 1st Monday in November with preference of 24 hour service, if you can't provide 24/7 service please provide a plan for what services you can provide the Town of West Yellowstone.
- 3) Provide after hours on-call Emergency service from 5:00-8:00pm weekdays and 8:00am-8:00pm on the weekends in the winter months from December 15 to March 15.
- 4) Provide visiting specialists (i.e. OB/GYN, Orthopedic, Cardiologist, Internal Med, Mental Health, Substance Abuse) and/or telemedicine on a normal rotation.
- 5) Provide a Community Outreach Coordinator
- 6) Provide Lab Services at a minimum of CLIA-WAIVED tests in-house.
- 7) Provide Digital X-Ray services
- 8) Coordination with EMS and Life Flight Service
- 9) Provide a Sliding Fee Scale based on family size and income in accordance with Federal Poverty Guidelines. Please state if your Sliding Fee Scale will only be in West Yellowstone or if other providers/specialists you work with will honor the Sliding Fee Scale too.
- 10) Provider will accept Medicaid, Medicare and Healthy Montana Kids assignment.

### **III. LEASE AND FINANCES**

1. The Town will make its clinic facility available at a lease rate of \$100 per month.
2. The Town may provide financial assistance according to a mutually-agreed upon budget for services.

### **IV. PROPOSAL DOCUMENT INSTRUCTIONS**

#### **A. General Requirements**

Proposals should be printed on plain white paper and bound with one staple or binder clip.

Proposals should include the following:

1. Title page, including:
  - a. The name, address, and phone number of the agency's contact person
  - b. The name and address of the agency
2. Table of contents
3. A cover letter, including:
  - a. A brief statement as to the proposer's understanding of the work to be performed, the commitment to perform the work, and a statement as to why the agency believes it to be the best qualified to perform the engagement.
  - b. A signature of the person authorized to commit the agency.
4. Body of proposal—see below

#### **B. Body of Proposal**

The purpose of the proposal is to demonstrate the qualifications, competence, and capacity of the agencies seeking to undertake the health care provider services for the Town in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation.

1. The proposal should demonstrate the qualifications of the agency and of the particular staff to be assigned to this engagement.
2. The proposal should include a business plan and budget that addresses all of the points outlined in the request for proposal. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposal.
3. The proposal should address the agency's staffing plans.
4. Licensed in Montana—an affirmative statement should be included indicating that the agency is properly registered/licensed to operate in Montana.
5. Agency Qualifications and Experience—The proposal should state the qualifications of the agency, how many doctors/nurse practitioners/nurses and other staff it employs, and location of other offices from which the agency conducts business. If applicable, the proposal should also discuss how long the agency has been in business and its capabilities to provide emergency, routine, and specialty health care services in a timely fashion.

6. Disclosure—the proposal should disclose whether or not the agency has had any malpractice suits, has lost privileges with a hospital, has been denied or lost any insurance contracts, or has had any formal complaints filed against them with a board of medical examiners and/or board of nursing.

#### C. Other Expenses

The Town will not be responsible for expenses incurred in preparing and submitting the proposal. Such costs should not be included in the proposal.

### V. SPECIAL PROGRAMS

#### A. Contract Period

The Town's contract with the selected health care provider will apply from January 1, 2016 to June 31, 2016, and then from July 1, 2016 to June 31, 2021 (date changes subject to council).

#### B. Assignability

The selected health care provider cannot transfer any interest or provide for the assignment of health care services with the Town, without the expressed written permission and written consent of the Town Council.

#### C. Ownership

All proposals and reports become the property of the Town of West Yellowstone upon submission, for use as deemed appropriate.

#### D. Confidentiality

All proposals, for the purpose of bidding will be kept in strict confidence by the Town of West Yellowstone. The invitees and subsequently selected agency may not issue news releases or other public notification regarding this project without prior approval from the Town Council.

## **APPENDIX A**

After determining that a proposal satisfies the requirements stated in the request for proposal, a comparative assessment of the relative benefits and deficiencies of the proposal in relationship to published evaluation criteria shall be made. The award of a contract resulting from this request for services shall be based on the best proposal received in accordance with the evaluation criteria stated in Appendix B.

After an initial screening process of the RFP, a technical question-and-answer conference or interview may be conducted, if deemed necessary by the Town to clarify or verify the proposer's proposal and to develop a comprehensive assessment of the service.

The Town of West Yellowstone reserves the right to consider historic information and fact, whether gained from the proposer's proposal, question-and-answer conferences, references or any other source, in the evaluation process.

The proposer is cautioned that it is the proposer's sole responsibility to submit information related to the evaluation categories and that the Town of West Yellowstone is under no obligation to solicit such information if it is not included with the proposer's proposal. Failure of the proposer to submit such information may cause an adverse impact on the evaluation of the proposer's proposal.

## **APPENDIX B**

### **PROPOSAL EVALUATION CRITERIA AND RATINGS**

- 1. Agency Qualifications - Point Value 25%**
  - a. Experience of organization/agency in providing medical care in rural setting**
  - b. Level of Service- i.e. DO/Physician or mid-level (qualifications of staff)**
  - c. Staffing Plan**
  - d. Experience coordination community resources**
  - e. References/Letters of Support**
- 2. Provision of Services - Point Value 25%**
  - a. Hours of Operation, please be specific with seasonality of community**
  - b. Ability to provide primary care**
  - c. Ability to provide urgent care**
  - d. Ability to provide on-call service**
  - e. Ability to provide digital X-Ray PASS/FAIL**
  - f. Ability to provide lab services PASS/FAIL**
- 3. Ability to Serve Town of West Yellowstone Regardless of Ability to Pay -Point Value 25%**
  - a. Accepts Assignment of Medicare/Medicaid/Healthy Montana Kids PASS/FAIL**
  - b. Offers Sliding Fee Scale PASS/FAIL**
  - c. Ability to Connect Patients to Other Human Services – i.e. home visitation, maternal child health, HRDC, domestic abuse, mental health etc.**
- 4. Budget Proposals -Point Value 25%**

**SYNOPSIS:**

On April 29, 2008, the Town of West Yellowstone and Gallatin County entered into a contract that provides funding for the West Yellowstone Police Department's 9-1-1 Center. Under the terms and conditions, the contract automatically renews each fiscal year.

The purpose of the contract is to improve the County's 9-1- service within the West Yellowstone area as West Yellowstone services as a public safety answering point (PSAP) for the County.

The contract notes that the County has adopted a 9 mill tax levy for E9-1-1 Services. The contract provides that West Yellowstone shall receive the "total taxable valuation" multiplied by nine.

The contract defines "total taxable valuation" as

*Means the sum of the taxable valuation of the Town of West Yellowstone and the taxable valuation of the Hebgen Basin Fire District*

The contract states the County shall pay the Town in two installments. Each year, the payments occur on December 15 and June 15.

In the contract, Exhibit A shows how the calculation for "total taxable valuation" was made using the 2008 mill valuation.

Source	Tax Value	Mills	Total
Town of West Yellowstone	4,854	9.00	43,689
Hebgen Basin Fire Expanded	1,111	9.00	9,996
Hebgen Basin Fire	1,780	9.0	16,023
			69,708

Each year, Gallatin County sends \$69,708 to the Town of West Yellowstone. The money is placed in a special revenue fund- coded 2850.

The contract states

*It is understood and agreed that the total taxable valuation is subject to change, and that the total consideration and the corresponding installment payments may increase or decrease depending upon the total taxable valuation that shall be determined in accordance with the processes and procedures of the Montana Department of Revenue. The calculation of the total consideration shall be made by the County Administrator and reduced to writing, recorded and made available to the Town each year.*

Each year the mill valuation for the Town of West Yellowstone and Hebgen Basin Fire have changed. However, the payments to the Town of West Yellowstone by Gallatin County have not been reflective of that change.

The following table illustrates the change in the mill valuation for the Town of West Yellowstone and Hebgen Basin Fire. The table shows the "total taxable valuation" as defined in the contract

and the amount that should have been paid to the Town of Yellowstone each year. The table also shows the difference created each year and net effect over seven fiscal years.

Tax Year	Amount Owed	Amount Paid	Amount Not Paid
2009	WY 5320 x 9 = 47,880 HB 8243 x 9 = 74,187 122,067	69,708	52,359
2010	WY 5305 x 9 = 47,745 HB 8970 x 9 = 80,730 128,475	69,708	58,767
2011	WY 5368 x 9 = 48,312 HB 9487 x 9 = 85,383 133,695	69,708	63,987
2012	WY 5240 x 9 = 47,160 HB 9516 x 9 = 85,644 132,804	69,708	63,096
2013	WY 5306 x 9 = 47,754 HB 9505 x 9 = 85,545 133,299	69,708	63,591
2014	WY 5239 x 9 = 47,151 HB 9566 x 9 = 86,094 133,245	69,708	63,537
2015	WY 5498 x 9 = 49,482 HB 10,846 x 9 = 97,614 147,096	69,708	77,388
			<b>442,725</b>

This information was forward to the West Yellowstone City Attorney Jane Mersen for review. She confirmed these findings and she sent a letter dated September 14, 2015 to the Gallatin County Administrator, Jim Doar, requesting this shortfall be addressed.

County Administrator Jim Doar agrees with the Town of West Yellowstone on one point and he disagrees on another. He agrees that the 9-1-1 payments should have been reflective of the changing mill valuation since the contract was signed in 2008. However, he contends that when Hebgen Basin Fire annexed the Town of West Yellowstone, the Hebgen Basin Fire mill valuation now includes the Town of West Yellowstone mill valuation and he contends that this calculation was counted twice. County Administrator Jim Doar contends the total shortfall in this matter only totals \$179,403.

City Attorney Jane Mersen disagrees with County Administrator Jim Doar's premise, and she sent a second letter dated October 5, 2015 to him explaining the disagreement. After receiving the letter, County Administrator Jim Doar has not changed his position on this matter.

The following documents are attached:

1. Contract.
2. Jane Mersen letter to Jim Doar dated September 14, 2015
3. Jane Mersen letter to Jim Doar dated October 5, 2015
4. Jim Doar's email reply.

COUNTY CONTRACT NUMBER 2008-158  
2008CV151

**COUNTY CONTRACT ROUTING FORM**

**\*ALL FIELDS MUST BE FILLED OUT PRIOR TO FINANCE/ATTORNEY APPROVAL**  
**\*ALL CONTRACTS MUST BE SIGNED BY OUTSIDE PARTY PRIOR TO ROUTING TO FINANCE OFFICER; UPON FINANCE APPROVAL CONTRACT WILL BE ROUTED TO COUNTY ATTORNEY; UPON COUNTY ATTORNEY APPROVAL CONTRACT WILL BE ROUTED TO THE COMMISSION**

\*CONTRACT NAME: INTER LOCAL AGREEMENT BETWEEN GALLATIN COUNTY AND TOWN OF WEST YELLOWSTONE FOR 911/E911 SERVICES

\*BRIEF DESCRIPTION OF CONTRACT: PROVIDE 911/E911 SERVICES

If this contract amends or is a change/task order to a previous contract, provide original contract #.

\*ORIGINAL CONTRACT #:

\*RESPONSIBLE DEPARTMENT: FINANCE

\*ACCOUNT #:

\*CONTRACT AMOUNT: NTE: \$69,708

\*EFFECTIVE DATE: WHEN SIGNED

\*EXPIRATION DATE: 06/30/08

\*DATE SIGNED BY OUTSIDE PARTIES: DATE: 04/08/08

FINANCE DIR. APPROVED: [Signature] DATE: 4/14/08

COUNTY ATTORNEY APPROVED: [Signature] DATE: 4/16/2008

DATE SIGNED BY BOARD OF COUNTY COMMISSIONERS: 4/29/08

**CLERK AND RECORDER KEEPS AN ORIGINAL AND WILL ROUTE A COPY OF THE APPROVED CONTRACT TO THE FOLLOWING DEPARTMENTS:**

- ✓ RESPONSIBLE/ORIGINATING DEPARTMENT
- ✓ DEPUTY COUNTY ATTORNEY'S OFFICE – ATTN: HELEN BALDWIN
- ✓ AUDITOR
- ✓ FINANCE OFFICE

**RECEIVED**  
APR 15 2008

DATE CLERK AND RECORDER DISBURSED COPIES: 4/29/08 BY: \_\_\_\_\_

**THE RESPONSIBLE/ORIGINATING DEPARTMENT IS REQUIRED TO MAIL COPIES AND/OR DUPLICATE ORIGINALS OF COMPLETED CONTRACTS TO ALL INTERESTED PARTIES.**

# INTERLOCAL EMERGENCY 911 DISPATCH AGREEMENT BETWEEN GALLATIN COUNTY AND THE TOWN OF WEST YELLOWSTONE.

Agreement made this 30 day of April, 2008 by and between Gallatin County, a political division of the State of Montana having corporate power and such other powers as provided by law, with offices for the conduct of Gallatin County business located at 311 W. Main, Bozeman, Montana, phone 406-582-2092 [hereafter "County"] and the Town of West Yellowstone a political division of the State of Montana having corporate powers and such other powers as provided by law, with offices located at PO Box 1570, West Yellowstone, Montana 59758, phone 406-646-7600.

## DEFINITIONS.

These definitions, including those in Chapter 4, Title 10 "State Emergency Telephone System", and Part 1 "Interlocal Agreements" [MCA 10-4-101], Chapter 11 "General Provisions Related to Services" of Title 7 "Local Government" [MCA 7-11-102], Montana Annotated Code, shall apply and govern this agreement whether or not all of the definitions and sections are stated herein.

**911 Advisory Board:** The administrative board formed by County Resolution No 2007-067 whose purpose is to provide recommendations, guidance, research and advice regarding technical issues within the 911 emergency communications field.

**911 Communication Service Director:** The individual employed by Gallatin County to supervise the 911 operations at which time is currently Ben Hess.

**9 Mill Tax Levy:** The County 9 Mill Tax Levy approved by mill levy election on November 07, 2006, regarding the County Commissioners' Resolution 2006-81, dated August 23, 2006, that authorized submission of the question regarding the authority of the County Commissioners to make a levy of Nine (9) Mills [.009] for the purpose of funding County operations and expenditures related to emergency communications.

**Agreement:** This "Interlocal Emergency 911 Dispatch Agreement Between Gallatin County and the Town of West Yellowstone."

**Basic 911 Service:** A telephone service meeting the standards established in MCA 10-4-102 that automatically connects a person dialing the digits 9-1-1 to an established public safety answering point.

**Basic 911 system:** Equipment for connecting and out-switching 9-1-1 calls within a telephone central office, trunking facilities from the central office to a public safety answering point, and equipment, as appropriate, that is used for transferring the call to another point, when appropriate, and that is capable of providing basic 9-1-1 service.

**County:** Gallatin County, a political division of the State of Montana having corporate power and such other powers as provided by law, with offices for the conduct of Gallatin County business located at 311 W. Main, Bozeman, Montana, phone 406-582-3000.

**Direct Dispatch:** 911 service in which a public safety answering point, upon receipt of a telephone request for emergency services, provides for a decision as to the proper action to be taken and for dispatch of appropriate emergency service units.

**E911 Services:** The subject of this agreement and services to be provided by the Town to and for the benefit of the County by this agreement, including but not limited to Direct Dispatch, Emergency Dispatch, Basic 911 Service, Basic 911 Systems, Emergency Services, Enhanced 911 Service, and Enhanced 911 Systems, PSAP and such other and further necessary and incidental services or equipment to accomplish the goals and objectives of this agreement.

**Emergency Dispatch:** An event that requires dispatch of a public or private safety agency.

**Emergency Services:** Services provided by a public or private safety agency, including law enforcement, firefighting, ambulance or medical services, and civil defense services.

**Enhanced 911 Service:** Telephone service that meets the requirements for basic 9-1-1 service and that consists of selective routing with the capability of automatic number identification and automatic location identification at a public safety answering point enabling users of the public telecommunications system to request emergency services by dialing the digits 9-1-1.

**Enhanced 911 System:** Equipment that is directly related to the operation of an enhanced 9-1-1 system, including but not limited to automatic number identification or automatic location identification controllers and display units, printers, and software associated with call detail recording, and that is capable of providing enhanced 9-1-1 service.

**Interlocal Service Agreement:** An agreement between local government units to make the most efficient use of their powers enabling them to cooperate with other local governmental units on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities.

**MCA:** Montana Annotated Code.

**Parties:** County and the Town as defined herein.

**Private Safety Agency:** Any entity, except a public safety agency, providing emergency fire, ambulance, or medical services.

**Provider:** A public utility, cooperative telephone company, or any other entity that provides telephone exchange access services.

**Public Safety Agency:** The state and any city, county, city-county consolidated government, municipal corporation, chartered organization, public district, or public authority located in whole or in part within this state that provides or has authority to provide emergency services.

**PSAP:** Public Safety Answering Point means a communications facility operated on a 24-hour basis that first receives 911 calls from persons in a 911 service area and that may, as appropriate, directly dispatch public or private safety services or transfer or relay 9-1-1 calls to appropriate public safety agencies.

**Taxable Valuation:** Means assessment of property as determined by the Department of Revenue on an annual basis.

**Total Taxable Valuation:** Means the sum of the taxable valuation of the Town of West Yellowstone and the taxable valuation of the Hebgen Basin Fire District.

**Town:** Town of West Yellowstone a political division corporation with corporate powers and such other powers as provided by law, with offices located at PO Box 1570, West Yellowstone, Montana 59758, phone 406-646-7795.

**West Yellowstone Basin:** Area of location for Hebgen Basin Fire District created through MCA 7-33-2101.

#### RECITALS.

1. The County desires to enter into an Interlocal Service Agreement with the Town for the purpose of improving the County's Basic 911 Service, Enhanced 911 Service, Emergency Dispatch and Emergency Service [herein all referred to as "E911 Services"] within the area of the West Yellowstone Basin.

2. The Town has the equipment, services, employees, qualifications and expertise to provide the E911 Services, and to serve or act as a PSAP for the County for the purpose of receiving, dispatching and relaying calls to the Fire Department, Sheriff Department, Police Department, and other emergency services both public and private all for the benefit of the County.

3. The County and the Town have the power and authority to enter into this agreement pursuant to MCA Section 7-11-104. The County and the Town shall provide separate Resolutions duly authorized, notarized, and executed as required by governing law showing that the County and the Town have properly noticed this agreement for public hearing and entered the same by authority vested in the County Commissioners, and in the case of the Town by the Town Council. The Resolutions of the County and the Town shall be attached and incorporated by reference.

4. The Town represents, warrants, guarantees and agrees that the Town is qualified to perform and provide all the E911 services together with all necessary equipment, employees, maintenance and support.

**NOW, THEREFORE**, upon all of the good and valuable consideration herein together with the mutual terms and conditions herein, the County and the Town do hereby agree that all of the above definitions and recitals are true and constitute an essential part of this agreement, that the details and contents required by MCA 7-11-105 are agreed to and stated below:

1. **Duration / Term.** Effective date of commencement shall be the date that this agreement is fully executed by the County and Town, and this agreement shall be effective through and to and including July 01, 2008. If this agreement is not terminated by the County pursuant to the County's termination rights, then this agreement shall automatically renew each year with the term of this agreement being from July 01 – June 30 of each year corresponding with the County's fiscal year.

2. **Purpose.** The purpose of this agreement is to improve the County's Basic 911 Service, Enhanced 911 Service, Emergency Dispatch and Emergency Service [herein all referred to as "E911 Services"] within the area of the West Yellowstone Basin. To accomplish this purpose the Town agrees to act, serve and perform as a PSAP for the County. The Town represents that the Town has all the necessary equipment, services, employees, qualifications and expertise, and that the Town shall provide all E911 Services for the County within the area of the West Yellowstone Basin, including but not limited to receiving, dispatching and relaying all E911, Fire Department, Sheriff Department, Police Department, Emergency Medical Team, other emergency services both public and private calls to the County's PSAP 24-hours a day including all holidays, weekdays and weekends.

3. **No Separate Legal Entity.** The parties shall not create any separate legal entity without further written agreement executed by the parties, and no separate legal entity is created by this agreement.

4. **Manner of Financing.** The manner of financing this joint or cooperative undertaking and maintaining a budget for the undertaking is that the County has adopted a 9 Mill Tax Levy for E911 Services, and that the County shall pay the Town a portion of the amount of revenues that the County receives as a result of the 9 Mill Tax Levy in accordance with the following provisions.

(a) The total taxable valuation multiplied by .009 = the total consideration that the County shall pay to the Town divided into two equal installments with the first installment due on December 15 [covering July 1 – December 31], and the second installment due on June 15 [covering January 01 – June 30].

(b) The total consideration or installment payments shall be prorated depending upon the actual date this agreement commences or terminates.

Installments paid to the Town shall be for E911 Services actually rendered in accordance with the requirements and standards of this agreement.

- (c) It is understood and agreed that the total taxable valuation is subject to change, and that the total consideration and the corresponding installment payments may increase or decrease depending upon the total taxable valuation that shall be determined in accordance with the processes and procedures of the Montana Department of Revenue. The calculation of the total consideration shall be made by the County administrator and reduced to writing, recorded and made available to the Town each year.
- (d) Based upon the current total taxable valuation the total consideration for the time period of 07/01/07 to 06/30/08 is \$69,708. See Exhibit A, calculation of total consideration, attached and incorporated herein.

**5. Termination.** The County shall have a right to terminate this agreement: (a) for cause if the Town's services are not satisfactory to the County or the Town is in breach or default, or (b) the County enhances the County's capability to provide services similar to the services provided by the Town herein, (c) or the County Commissioners decide that the Town's services are no longer required. The County shall exercise its right of termination by serving written notice on the Town if for cause at least thirty (30) days before the termination date, otherwise at least one hundred eighty (180) days before the termination date. It is understood and agreed that the Town shall have no right to terminate this agreement, and that in the event of breach or default by the County regarding payment for the Town's services, then the Town's recourse and remedy shall be to commence an action to recover any sums allegedly due. Upon termination the Town shall promptly return to the County any amount of payment in advance.

**6. Disposition of Property Upon Termination.** The parties acknowledge and agree that upon termination of this agreement, unless otherwise agreed at the time of the purchase of any equipment or property, that any equipment or property purchased to accomplish the purposes of this agreement shall remain the equipment or property of such party that purchases the equipment or property. This provision shall control whether the termination is partial or complete.

**7. Administrator.** The County's obligations under this agreement shall be administered by the County Commissioners or as may be allowed by law the County 9-1-1 Communication Service Director. The Town's obligations under this agreement shall be administered by the Police Chief & the Operations Manager. The parties agree that the obligations of the parties are separate and unique, and that there is no requirement for a joint board to administer the provisions of this agreement.

**8. Real and Personal Property Holdings and Disposition.** The parties shall be responsible for acquiring, holding, and disposing of any real or personal property that the party may reasonably require for meeting the party's obligations under this agreement. However nothing herein shall prohibit the parties from entering into further

agreements or modifying this agreement such that the parties might be jointly responsible or share responsibility regarding the acquisition, holding or disposing of any real or personal property.

**9. Retirement Contributions and Payroll.** The Town shall be responsible for making any payroll or retirement contributions pursuant to MCA 19-2-506 as a result of the payments received from the County.

**10. No Sharing Employment.** The parties acknowledge and agree that there shall be no sharing of any employees whatsoever. Each party shall be responsible for the employees, personnel and persons in the employment of the party, and this agreement shall not be construed as extending, offering, or creating any employment or shared employment whatsoever.

**11. Equipment.** The Town shall at all times employ, use, provide, install or cause to be installed and maintain all necessary equipment to facilitate this agreement all of which shall meet the minimum emergency telephone system requirements as provided by MCA 10-4-103.

**12. Town Employees.** The Town shall employ qualified, skilled, competent, trustworthy and responsible individuals to answer, receive, dispatch and relay messages and perform the obligations of this agreement. The Town's employees shall be licensed and trained as may be required in accordance with state, local and industry standards.

**13. Use of County and Town Centers.** The County and Town will make their PSAP, E911 and 911 Centers available to each other in the event of an emergency. This will include emergencies requiring the moving of all operations or to provide coverage for critical circumstances.

**14. Entire Agreement.** This agreement constitutes the entire understanding and agreement by and between the parties. No alterations, modifications, or additions to this agreement shall be binding unless reduced to writing and signed by the parties and by their legal counsel. No parol evidence, no oral modification shall be enforceable. The language in this agreement shall be given its plain meaning to accomplish the purposes agreed to by the parties. The parties agree there is no ambiguity. Each party has read and understood the entire agreement and agrees to be bound to the terms, conditions and obligations. Each party has received the advice of independent counsel of its own choice. No contra proferentem.

**15. Non-Waiver.** The waiver or failure to enforce any provision of this Inter Local Agreement shall not operate as a waiver of any future breach of any such provision or any other provision.

**16. Severability.** The provisions of this Agreement shall be deemed independent and severable, and the invalidity, partial invalidity, or unenforceability of any one provision or portion thereof shall not affect the validity or enforceability of any other provision herein.

17. **Indemnification.** The parties shall completely indemnify, protect and hold each other harmless from any and all costs, expenses, liability, losses, claims, suits, and proceedings of any nature whatsoever, whether brought against the COUNTY or the Town of West Yellowstone, provided that the same does not arise out any negligence, breach of warranty or other breach of duty or obligation under this agreement by either party.

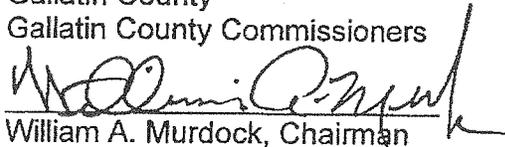
18. **Filing and Recordation.** This Agreement shall be filed with the Gallatin County Clerk & Recorder, Clerk of the Town of West Yellowstone, and Montana Secretary of State, as required by Section 7-11-107, MCA and shall be governed by and interpreted in accordance with the laws of the State of Montana.

**WHEREFORE:** THE PARTIES HAVING FULLY READ, UNDERSTOOD, AND AGREED TO EACH AND EVERY PROVISION, DEFINITION, RECITAL AND PARAGRAPH DO HEREUNTO SET THEIR HAND.

Dated: \_\_\_\_\_ 2008.

Dated: April 8, 2008.

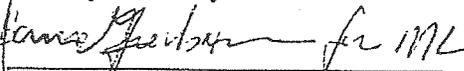
Gallatin County  
Gallatin County Commissioners

  
\_\_\_\_\_  
William A. Murdock, Chairman

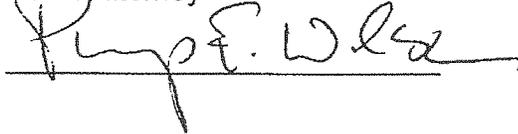
Town of West Yellowstone

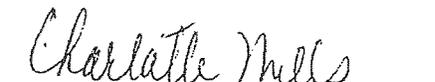
  
\_\_\_\_\_

County Attorney

  
\_\_\_\_\_  
Marty Lambert

Town Attorney

  
\_\_\_\_\_

  
\_\_\_\_\_  
Charlotte Mills, Clerk & Recorder

  
\_\_\_\_\_  
Town Clerk & Recorder

Secretary of State

Exhibit A

<b>INTERLOCAL AGREEMENT</b>			
<b>GALLATIN COUNTY AND CITY OF WEST YELLOWSTONE</b>			
<b>9-1-1 Dispatch</b>			
<b>EXHIBIT A</b>			
	<b>Tax. Value</b>	<b>FY 2008 MILLS</b>	<b>TOTAL</b>
City of West Yellowstone	4,854	9.00	43,689
Hebgen Basin Fire Expanded	1,111	9.00	9,996
Hebgen Basin Fire	<u>1,780</u>	<u>9.00</u>	<u>16,023</u>
<b>Total</b>	<b>7,745</b>	<b>9.00</b>	<b>69,708</b>

**Revised 10/03/08**  
**2008 Certified Taxable Valuation Information**  
(Pursuant to 15-10-202, MCA)

County of Gallatin

Taxing Jurisdiction: W Yellowstone City

1. 2008 Total Market Value.....	\$	<u>166,319,828</u>
2. 2008 Total Taxable Value.....	\$	<u>5,093,819</u>
3. 2008 Taxable Value of Newly Taxable Property.....	\$	<u>170,852</u>
4. 2008 Taxable Value less Incremental Taxable Value*	\$	<u>0</u>
5. 2008 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2 properties).....	\$	<u>0</u>

<u>Tax Increment District Name</u>	<u>Current Taxable Value</u>	<u>Base Taxable Value</u>	<u>Incremental Value</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Preparer  Date 10/6/08

**\*Note:** This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

**For Information Purposes Only**

2007 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value included in "newly taxable" property	\$	<u>0</u>
I. Total value exclusive of "newly taxable" property	\$	<u>0</u>



**2009 Certified Taxable Valuation Information**  
(Pursuant to 15-10-202, MCA)

County of Gallatin

Taxing Jurisdiction: W Yellowstone City

1. 2009 Total Market Value.....	\$	<u>178,898,143</u>
2. 2009 Total Taxable Value.....	\$	<u>5,320,288</u>
3. 2009 Taxable Value of Newly Taxable Property.....	\$	<u>853,823</u>
4. 2009 Taxable Value less Incremental Taxable Value*	\$	<u>5,320,288</u>
5. 2009 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2 properties).....	\$	<u>0</u>

<u>Tax Increment District Name</u>	<u>Current Taxable Value</u>	<u>Base Taxable Value</u>	<u>Incremental Value</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

6. Total Incremental Value 0

Preparer Patty White Date 8-31-09

\*Note: This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

**For Information Purposes Only**

2009 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value included in "newly taxable" property	\$	<u>0</u>
I. Total value exclusive of "newly taxable" property	\$	<u>0</u>

Please Note: This a reappraisal year and historically DOR processes a high volume of Informal Review forms (AB-26), which can result in a value change. Potentially this can require Recertification at a later date.

## 2010 Certified Taxable Valuation Information

(Pursuant to 15-10-202, MCA)

County of Gallatin

Taxing Jurisdiction: W Yellowstone City

1. 2010 Total Market Value.....	\$	184,396,633
2. 2010 Total Taxable Value.....	\$	5,305,211
3. 2010 Taxable Value of Newly Taxable Property.....	\$	68,935
4. 2010 Taxable Value less Incremental Taxable Value*	\$	5,305,211
5. 2010 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2 properties).....	\$	0

<u>Tax Increment District Name</u>	<u>Current Taxable Value</u>	<u>Base Taxable Value</u>	<u>Incremental Value</u>

6. Total Incremental Value 0

Preparer Janice McGraw Date 8-2-2010

**\*Note:** This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

**For Information Purposes Only**

2010 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

- I. Value included in "newly taxable" property \$ 0
- II. Total value exclusive of "newly taxable" property \$ 0



**2011 Certified Taxable Valuation Information**  
(15-10-202, MCA)

County Gallatin

Taxing Jurisdiction W Yellowstone City

1. 2011 Total Market Value.....	\$	<u>192,667,888</u>
2. 2011 Total Taxable Value.....	\$	<u>5,368,257</u>
3. 2011 Taxable Value of Newly Taxable Property.....	\$	<u>112,198</u>
4. 2011 Taxable Value less Incremental Taxable Value*	\$	
5. 2011 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2 properties).....	\$	

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

6. Total Incremental Value \_\_\_\_\_

Preparer *[Signature]* Date 7/2/11

*\*This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.*

**For Information Purposes Only**

2011 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

- I. Value included in "newly taxable" property \$ \_\_\_\_\_
- II. Total value exclusive of "newly taxable" property \$ \_\_\_\_\_



**2012 Certified Taxable Valuation Information**  
(15-10-202, MCA)

Gallatin County  
CITY OF WEST YELLOWSTONE

1. 2012 Total Market Value.....	\$	196,474,747
2. 2012 Total Taxable Value.....	\$	5,240,993
3. 2012 Taxable Value of Newly Taxable Property.....	\$	66,774
4. 2012 Taxable Value less Incremental Taxable Value*.....	\$	5,240,993
5. 2012 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2).....	\$	-

5. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer Janice McGuire Date 8/3/2012

This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

**For Information Purposes Only**

2012 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

Value Included in "newly taxable" property	\$	-
Total value exclusive of "newly taxable" property	\$	-



2013 Certified Taxable Valuation Information  
(15-10-202, MCA)

Gallatin County  
CITY OF WEST YELLOWSTONE

1. 2013 Total Market Value.....	\$	205,911,203
2. 2013 Total Taxable Value.....	\$	5,306,131
3. 2013 Taxable Value of Newly Taxable Property.....	\$	116,224
4. 2013 Taxable Value less Incremental Taxable Value*.....	\$	5,306,131
5. 2013 Taxable Value of Net and Gross Proceeds** (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
--------------------------------	--------------------------	-----------------------	----------------------


Total Incremental Value \$ -

Preparer Cheri Larsen

Date 8/2/2013

\*This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

\*\*The taxable value of class 1 and class 2 is included in the taxable value totals.

For Information Purposes Only

2013 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

Value Included in "newly taxable" property	\$	-
Total value exclusive of "newly taxable" property	\$	-



2014 Certified Taxable Valuation Information  
(15-10-202, MCA)

Gallatin County  
CITY OF WEST YELLOWSTONE

1. 2014 Total Market Value*	\$	210,422,568
2. 2014 Total Taxable Value	\$	5,239,237
3. 2014 Taxable Value of Newly Taxable Property	\$	120,736
4. 2014 Taxable Value less Incremental Taxable Value**	\$	5,239,237
5. 2014 Taxable Value of Net and Gross Proceeds*** (Class 1 and Class 2)	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer Melinda Miller Date 7/25/2014

Market value does not include class 1 and class 2 value  
\*This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.  
\*\*The taxable value of class 1 and class 2 is included in the taxable value totals.

For Information Purposes Only

2014 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

Value Included in "newly taxable" property	\$	-
Total value exclusive of "newly taxable" property	\$	-



**Revised**  
**2008 Certified Taxable Valuation Information**  
(Pursuant to 15-10-202, MCA)

County of Gallatin

Taxing Jurisdiction: Northside Fire

1. 2008 Total Market Value.....	\$	<u>60,965,429</u>
2. 2008 Total Taxable Value.....	\$	<u>1,842,340</u>
3. 2008 Taxable Value of Newly Taxable Property.....	\$	<u>59,474</u>
4. 2008 Taxable Value less Incremental Taxable Value*	\$	<u>0</u>
5. 2008 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2 properties).....	\$	<u>0</u>

<u>Tax Increment District Name</u>	<u>Current Taxable Value</u>	<u>Base Taxable Value</u>	<u>Incremental Value</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Preparer P White/pm Date 8-7-08

\*Note: This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

**For Information Purposes Only**

2007 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value included in "newly taxable" property	\$	<u>0</u>
II. Total value exclusive of "newly taxable" property	\$	<u>0</u>



**2009 Certified Taxable Valuation Information**  
(Pursuant to 15-10-202, MCA)

County of Gallatin

Taxing Jurisdiction: Hebgen Basin Fire

1. 2009 Total Market Value.....	\$	<u>260,130,012</u>
2. 2009 Total Taxable Value.....	\$	<u>8,243,905</u>
3. 2009 Taxable Value of Newly Taxable Property.....	\$	<u>933,579</u> <del>79,756</del>
4. 2009 Taxable Value less Incremental Taxable Value*	\$	<u>8,243,905</u>
5. 2009 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2 properties).....	\$	<u>0</u>

<u>Tax Increment District Name</u>	<u>Current Taxable Value</u>	<u>Base Taxable Value</u>	<u>Incremental Value</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

6. Total Incremental Value 0

Preparer Patty White Date 8-31-09

\*Note: This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

**For Information Purposes Only**

2009 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value included in "newly taxable" property	\$	<u>0</u>
II. Total value exclusive of "newly taxable" property	\$	<u>0</u>

Please Note: This a reappraisal year and historically DOR processes a high volume of Informal Review forms (AB-26), which can result in a value change. Potentially this can require Recertification at a later date.

**2010 Certified Taxable Valuation Information**  
(Pursuant to 15-10-202, MCA)

County of Gallatin

Taxing Jurisdiction: Hebgen Basin Fire

1. 2010 Total Market Value.....	\$	<u>280,060,632</u>
2. 2010 Total Taxable Value.....	\$	<u>8,970,548</u>
3. 2010 Taxable Value of Newly Taxable Property.....	\$	<u>133,415</u>
4. 2010 Taxable Value less Incremental Taxable Value*	\$	<u>8,970,548</u>
5. 2010 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2 properties).....	\$	<u>0</u>

<u>Tax Increment District Name</u>	<u>Current Taxable Value</u>	<u>Base Taxable Value</u>	<u>Incremental Value</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

6. Total Incremental Value 0

Preparer Janice McGuire Date 8-2-2010

\*Note: This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

**For Information Purposes Only**

2010 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

Value included in "newly taxable" property \$ 0

Total value exclusive of "newly taxable" property \$ 0

**2011 Certified Taxable Valuation Information**  
(15-10-202, MCA)

County Gallatin

Taxing Jurisdiction Hebgen Basin Fire

1. 2011 Total Market Value.....	\$	<u>313,651,407</u>
2. 2011 Total Taxable Value.....	\$	<u>9,487,071</u>
3. 2011 Taxable Value of Newly Taxable Property.....	\$	<u>188,279</u>
4. 2011 Taxable Value less Incremental Taxable Value*	\$	
5. 2011 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2 properties).....	\$	

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

6. Total Incremental Value \_\_\_\_\_

Preparer  Date 7/27/11

*\*This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.*

**For Information Purposes Only**

2011 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

- I. Value included in "newly taxable" property \$ \_\_\_\_\_
- II. Total value exclusive of "newly taxable" property \$ \_\_\_\_\_



**2012 Certified Taxable Valuation Information**  
(15-10-202, MCA)

Gallatin County  
HEBGEN BASIN FIRE DISTRICT

1. 2012 Total Market Value.....	\$	325,498,923
2. 2012 Total Taxable Value.....	\$	9,516,335
3. 2012 Taxable Value of Newly Taxable Property.....	\$	1,380,365
4. 2012 Taxable Value less Incremental Taxable Value*.....	\$	9,516,335
5. 2012 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Appraiser Janice McGuire Date 8/3/2012

This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

For Information Purposes Only

2012 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred a different ownership in compliance with 15-10-202(2), MCA.

Value Included in "newly taxable" property	\$	-
Total value exclusive of "newly taxable" property	\$	-



**2013 Certified Taxable Valuation Information**  
(15-10-202, MCA)

**Gallatin County**  
**HEBGEN BASIN FIRE DISTRICT**

1. 2013 Total Market Value.....	\$	338,213,141
2. 2013 Total Taxable Value.....	\$	9,505,750
3. 2013 Taxable Value of Newly Taxable Property.....	\$	166,854
4. 2013 Taxable Value less Incremental Taxable Value*.....	\$	9,505,750
5. 2013 Taxable Value of Net and Gross Proceeds** (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer Cheri Larsen

Date 8/2/2013

\*This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

\*\*The taxable value of class 1 and class 2 is included in the taxable value totals.

**For Information Purposes Only**

2013 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-



**2014 Certified Taxable Valuation Information**  
(15-10-202, MCA)

Gallatin County  
HEBGEN BASIN FIRE DISTRICT

1. 2014 Total Market Value*	\$	347,805,844
2. 2014 Total Taxable Value	\$	9,566,498
3. 2014 Taxable Value of Newly Taxable Property	\$	222,615
4. 2014 Taxable Value less Incremental Taxable Value**	\$	9,566,498
5. 2014 Taxable Value of Net and Gross Proceeds*** (Class 1 and Class 2)	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
--------------------------------	--------------------------	-----------------------	----------------------


Total Incremental Value \$ \_\_\_\_\_

Preparer Melinda Miller

Date 7/25/2014

\*Market value does not include class 1 and class 2 value

\*\*This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

\*\*\*The taxable value of class 1 and class 2 is included in the taxable value totals.

For Information Purposes Only

2014 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-



KASTING, KAUFFMAN & MERSEN, P.C.  
A T T O R N E Y S A T L A W

JOHN M. KAUFFMAN  
JANE MERSEN  
DENNIS L. MUNSON  
LILIA N. TYRRELL  
SHERINE D. FERNANDO

716 SOUTH 20th AVENUE, SUITE 101  
BOZEMAN, MONTANA 59718  
TEL: (406) 586-4383 FAX: (406) 587-7871  
E-MAIL: [kkm@kkmlaw.net](mailto:kkm@kkmlaw.net)

*Of Counsel*

KENT M. KASTING  
WILLIAM B. HANSON

September 14, 2015

Mr. James C. Doar  
GALLATIN COUNTY ADMINISTRATOR  
311 West Main Street  
Bozeman, Montana 59715

Via: electronic mail to [Jim.Doar@gallatin.mt.gov](mailto:Jim.Doar@gallatin.mt.gov)

RE: Interlocal Agreement with West Yellowstone for 911 Services (County Contract No. 2008-158)

Dear Mr. Doar,

This firm represents the Town of West Yellowstone, the ("Town"). It has come to our attention that there is a discrepancy in the payment amounts due to the Town pursuant to the terms of the Interlocal Agreement that the entities executed in 2008, the ("Agreement"). The amount of the payments were based upon the Total Taxable Valuation times .009 for both the valuation of the Town and of the Hebgen Basin Fire District and was to change as the taxable valuation changed.

I am attaching for your reference a copy of the Agreement and the Certified Taxable Valuation Information sheets for the Town and the Fire District from 2008 to 2015.

The first year of the Agreement, the amount due to the Town was \$69,708.00, which was paid. The County has continued to pay that amount to the Town through the date of this letter, however that amount has not kept up with the taxable valuation of the Town or the District. As you can see from the attached, the taxable valuations have increased, but the amount of the payment has remained the same.

By our calculations, which are set out below, we believe the County owes the Town an additional \$442,725.00.

<u>Tax Year</u>	<u>Amount due</u>	<u>Amount paid</u>	<u>Amount Due</u>
2009	WY 5320 x 9 = 47,880 <u>HB 8243 x 9 = 74,187</u> \$122,067	\$ 69,708	\$ 52,359
2010	WY 5305 x 9 = 47,745 <u>HB 8970 x 9 = 80,730</u> \$128,475	\$ 69,708	\$ 58,767
2011	WY 5368 x 9 = 48,312 <u>HB 9487 x 9 = 85,383</u> \$133,695	\$ 69,708	\$ 63,987
2012	WY 5240 x 9 = 47,160 <u>HB 9516 x 9 = 85,644</u> \$132,804	\$ 69,708	\$ 63,096
2013	WY 5306 x 9 = 47,754 <u>HB 9505 x 9 = 85,545</u> \$133,299	\$ 69,708	\$ 63,591
2014	WY 5239 x 9 = 47,151 <u>HB 9566 x 9 = 86,094</u> \$133,245	\$ 69,708	\$ 63,537
2015	WY 5498 x 9 = 49,482 <u>HB 10,846 x 9 = 97,614</u> \$147,096	\$ 69,708	\$ <u>77,388</u>
		<b><u>TOTAL OWED:</u></b>	<b><u>\$442,725</u></b>

Please review the attached and let me know if you have any questions. If you believe that our interpretation of the Agreement is incorrect or if our calculations are inaccurate, please let me know. If the County needs time to make this payment to the Town, we are happy to work out a schedule.

Sincerely,



Jane Mersen  
Town Attorney  
Encl.

C: Chief Scott Newell  
Mayor Brad Schmier  
Chris Gray at [Chris.Gray@gallatin.mt.gov](mailto:Chris.Gray@gallatin.mt.gov)

KASTING, KAUFFMAN & MERSEN, P.C.  
A T T O R N E Y S A T L A W

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E-MAIL: [kkm@kkmlaw.net](mailto:kkm@kkmlaw.net)

*Of Counsel*

KENT M. KASTING  
WILLIAM B. HANSON

October 5, 2015

Mr. James C. Doar  
GALLATIN COUNTY ADMINISTRATOR  
311 West Main Street  
Bozeman, Montana 59715

RE: Interlocal Agreement with West Yellowstone for 911 Services (CC No. 2008-158)

Dear Jim,

I sent you a letter on behalf of the Town of West Yellowstone on September 14, 2015, pointing out what we believe to be an error on the County's part in calculating the amount due to the Town per the Agreement identified above. You responded on September 16 via email that our calculations were wrong because we included the taxable value of the Town twice. We disagree.

I am not aware how or why the value of the fire district increased but there is no evidence that the Agreement was changed to reflect any changes in the district boundaries. Further, the Agreement specifically provides that there will be changes in the total taxable valuation and that the consideration and the payments may increase or decrease depending upon those changes, see paragraph (4(c)) on page 5. The Agreement provides a specific definition for the Total Taxable Valuation, which is "the sum of the taxable valuation of the Town of West Yellowstone and the taxable valuation of the Hebgen Basin Fire District."

Nowhere in the Agreement does it provide that if the boundaries of either the Town or the fire district change, that the definition of Total Taxable Valuation and therefore the amounts owed by the County shall also change. Nor does the Agreement provide for a consolidation of the two taxable valuations for purposes of calculating the amount of payments due. Anecdotally, the residents of the Town are still paying on both mills; one for the Town and one for the Fire District. See, for example, the attached recent **tax bills** sent to a resident of the Town.

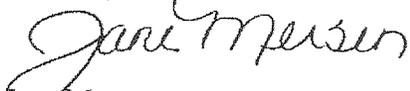
The Agreement requires the County to pay the amount of the Total Taxable Valuation multiplied by .009 and the Town expects that it will do so. While under the Agreement, the Town does not have the authority to terminate the Agreement, it does have the right to bring an action against

the County in court to recover any sums that are due, though we sincerely hope that we do not have to go to that extreme to get this matter resolved.

I would appreciate receiving from you the County's calculation as to what it believes is owed to the Town pursuant to this Agreement in light of the changes in the total taxable valuation. Once we receive that information, I would suggest a meeting with the persons who have the authority to negotiate this matter.

We look forward to your timely response.

Sincerely,



Jane Mersen

West Yellowstone Town Attorney

Encl.

C: Mayor Brad Schmier w/o encl.  
Chief Scott Newell w/o encl.  
Chris Gray at [Chris.Gray@gallatin.mt.gov](mailto:Chris.Gray@gallatin.mt.gov) w/encl.

Kimberly Buchanan  
GALLATIN COUNTY TREASURER

311 West Main, Room 103  
Bozeman, MT 59715  
(406) 582-3030  
www.gallatin.mt.gov/treasurer



If you are low income, elderly, 100% disabled veteran or had a large increase in your property taxes due to re-appraisal, you may qualify for tax assistance. Contact the Department of Revenue at 406-582-3400 for more information.

RRG [REDACTED]  
[REDACTED] &  
[REDACTED]  
PO BOX [REDACTED]  
W YELLOWSTONE MT 59758 [REDACTED]

LEGAL DESCRIPTION (MAY BE PARTIAL DESCRIPTION)  
06-0062-27-3-10-15-0000 [REDACTED] WEST YELLOWSTONE MT 59758  
MADISON ADD, S27, T13 S, R05 E, BLOCK 6, Lot 1A, [REDACTED] PLAT J-180

11/23/14  
\$ 1088.66  
5/29/15  
\$ 1078.66

REAL ESTATE TAX BILL 2014

TAX BILLING DATE: 10/31/2014

PARCEL #: RRG [REDACTED]

0373-50 69C West Ylistn(C)-HBF  
Mill Levy: 505.920  
Taxable Market Value: \$170,646  
Total Taxable Value: \$4,215  
Value of County Wide Mill: \$256,999

TOTAL DELINQUENT TAXES DUE  
\$0.00

SUMMARY OF TAXES, LEVIES AND FEES

GENERAL TAXES

STATE TAXES:	\$193.90	FIRE DISTRICT:	\$259.30
COUNTY TAXES:	\$208.80	GALLATIN COLLEGE:	\$6.32
PUBLIC SAFETY TAXES:	\$168.64	STATE SCHOOL TAXES:	\$231.84
ROAD TAXES:	\$0.00		
CITY/RURAL TAXES:	\$395.84		
LOCAL SCHOOL TAXES:	\$667.82		

TOTAL GENERAL TAXES: \$2,132.46

OTHER TAXES & SPECIAL ASSESSMENTS

DESCRIPTION	RATE/MILL	1st HALF	2nd HALF	TOTAL TAX
GALLATIN CONSRV DIST	0.9500	2.00	2.00	4.00
WEST YLSTN TV-DIST	5.0000	10.00	0.00	10.00
OPEN SPACE BONDS	4.9500	10.43	10.43	20.86

TOTAL OTHER TAXES & SPECIAL ASSESSMENTS: \$34.86

TOTAL CURRENT TAXES (INCLUDES GENERAL, AND OTHER TAXES & SPECIAL ASSESSMENTS): \$2,167.32

First Installment Due 11/30/2014 \$1,088.66

Second Installment Due 05/31/2015 \$1,078.66

Please review the back of the tax bill

Kimberly Buchanan  
GALLATIN COUNTY TREASURER

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REAL ESTATE TAX BILL 2013

TAX BILLING DATE: 10/31/2013

PARCEL #:

RRG [REDACTED]

0373-50 69C West Ylstr(C)-HBF

Mill Levy: 492.580  
Taxable Market Value: \$166,801  
Total Taxable Value: \$4,237  
Value of County Wide Mill: \$250,584

PO BOX [REDACTED]  
W YELLOWSTONE MT 59758 [REDACTED]

5/23/14  
\$1055.96

TOTAL DELINQUENT TAXES DUE  
\$0.00

LEGAL DESCRIPTION (MAY BE PARTIAL DESCRIPTION)

06-0062-27-3-10-15-0000 SCT:27 TWN:13 S RNG:05 E LOT:1A BLK:6  
[REDACTED] YELLOWSTONE MT 59758 MADISON ADD, S27, T13 S, R05 E, BLOCK G,  
Lot 1A, [REDACTED] PLAT J-160

SUMMARY OF TAXES, LEVIES AND FEES

GENERAL TAXES

STATE TAXES:	\$194.90	FIRE DISTRICT	\$248.76
COUNTY TAXES:	\$200.39		
PUBLIC SAFETY TAXES:	\$174.06		
ROAD TAXES:	\$0.00		
CITY/RURAL TAXES:	\$393.28		
SCHOOL TAXES:	\$875.68		

TOTAL GENERAL TAXES: \$2,087.07

OTHER TAXES & SPECIAL ASSESSMENTS

DESCRIPTION	RATE/MILL	1st HALF	2nd HALF	TOTAL TAX
GALLATIN CONSRV DIST	0.9700	2.06	2.05	4.11
WEST YLSTN TV DIST	5.0000	10.00	0.00	10.00
OPEN SPACE BONDS	4.9000	10.38	10.38	20.76

TOTAL OTHER TAXES & SPECIAL ASSESSMENTS: \$34.87

TOTAL CURRENT TAXES (INCLUDES GENERAL, AND OTHER TAXES & SPECIAL ASSESSMENTS): \$2,121.94

First Installment Due 11/30/2013 \$1,065.98

Second Installment Due 05/31/2014 \$1,055.96

Please review the back of the tax bill.

Hi Lanie,

Thank you very much for the phone call yesterday. I'm attaching our calculations to this email as well as a brief explanation of those calculations.

For each year 2008-2015 we included the taxable value (in thousands of dollars) and the 9 mill 9-1-1 taxes generated, in the public safety millage, from that value. The taxable value comes from Certified Taxable Value forms provided by the Department of Revenue. The 9-1-1 taxes are simply the taxable value multiplied by 9 mills, which is the 9-1-1 mills included in the Public Safety Mill Levy approved by Gallatin County voters. The total amount of the 9-1-1 taxes that should have been remitted by the County is highlighted in yellow; the amount actually remitted in blue. As you can see value for the City and for "Hebgen Basin Fire- Expanded" are not reported beginning in 2010. This is because the fire district boundary changed to include all of the property in West Yellowstone and Hebgen Basin Fire-Expanded. If you were to look at the 2015 Certified Taxable Valuation Information from DoR for Hebgen Basin Fire District, line 4, the \$10,846,483 includes the \$5,498,791 reported on the same DoR form for the City of West Yellowstone. Therefore the calculations provided by Jane are counting the City's value twice. Please let me know if you have any questions.

Commissioner Skinner and Ed Blackman will be at the Hebgen Solid Waste Refuse District Board meeting on the 15th and if that can work with everyone's schedule I will join them in order to meet with you, Scott, Jane, and the mayor to discuss. The meeting is at 1:30, and we would be happy to meet before or after.

Best,

Jim Doar  
County Administrator

406.582.3008  
311 West Main Street  
Room 311  
Bozeman, Montana 59715

### Calculation of amount for West Yellowstone Dispatch Services

Public Safety Mill Levy (# mills)		9																		
		2008		2009		2010		2011		2012		2013		2014		2015		2016		TOTAL
		Tax Value (000's)	Public Safety Taxes	Tax Value (000's)	Public Safety Taxes	Tax Value (000's)	Public Safety Taxes	Tax Value (000's)	Public Safety Taxes	Tax Value (000's)	Public Safety Taxes	Tax Value (000's)	Public Safety Taxes	Tax Value (000's)	Public Safety Taxes	Tax Value (000's)	Public Safety Taxes	Tax Value (000's)	Public Safety Taxes	
City of West Yellowstone		4,854	43,686	5,023	45,208	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,894
Hebgen Basin Fire - Expanded		1,111	9,999	1,150	10,347	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,346
Hebgen Basin Fire		1,780	16,020	1,842	16,578	8,244	74,196	8,971	80,735	9,487	85,383	9,516	85,647	9,506	85,552	9,566	86,098	10,846	97,618	627,828
<b>Calculated levy</b>		7,745	69,705	8,015	72,133	8,244	74,196	8,971	80,735	9,487	85,383	9,516	85,647	9,506	85,552	9,566	86,098	10,846	97,618	737,067
				3.48%		2.86%		8.81%		5.76%		0.31%		-0.11%		0.64%		13.38%		
		(Hebgen Basin Fire was expanded to include all of the Town. County receives on 9 mills of the entire taxable area therefore only this area shown.)																		
<b>Payments to West Yellowstone</b>		69,705		72,133		74,196		80,735		85,383		85,647		85,552		86,098		97,618		557,664
		6/4/2008		4/20/2009		12/8/2009		12/28/2010		3/27/2012		3/26/2013		1/14/2014		11/11/2014				
				12/03/2008		5/4/2010		5/27/2011		5/29/2012		4/16/2013		6/3/2014		3/17/2015				
																				difference
																				<u>\$ 179,403</u>

### 3.12.010 Created--General provisions--Imposed.

A. There is imposed a resort tax on the retail value of all goods and services sold or provided by businesses, groups or organizations located within the town, regardless of the method or manner of the transaction, by the following:

1. Hotels, motels, condominiums, vacation rentals, cabins and any other nightly or weekly lodging or camping facilities;
2. Restaurants, fast food stores, convenience stores, and other food service establishments;
3. Taverns, bars, nightclubs, lounges and other public establishments that serve beer, wine, liquor or other alcoholic beverages by the drink;
4. Groups, organizations, or temporary vendors, with or without tax exempt status;
5. Any business that sells luxuries as defined in 3.12.040 below.

Businesses or organizations that sell luxuries must collect a tax on such luxuries.

### 3.12.020 Definitions.

A. The terms "luxuries," "medical supplies," and "medicine" shall be defined as set forth in MCA Section 7-6-1501, and as set forth in more detail below.

B. All references to the "resort tax" and "tax" in this chapter shall refer to the resort tax passed by the electorate of West Yellowstone and as enacted by the ordinance codified in this chapter.

### 3.12.030 Imposed.

There is imposed a duty on each operator of any of the establishments mentioned in this chapter to collect, upon sale, the tax imposed as set forth in this chapter on all customers, regardless of state or federal tax status, with the only exceptions being those set out in § 3.12.130.

### 3.12.040 Luxuries tax.

Each business, group or organization subject to the tax shall collect the same on the retail value of all goods and services sold within the town by the establishments set forth in Section 3.12.010. All luxuries shall be taxed.

"Luxuries" shall include but not be limited to:

- a.) any gift item, luxury item or service, or other item, or other item normally sold to the public or to transient visitors or tourists; but the term does not include unprepared food, medicine, medical supplies and services, or any necessities of life.
- b.) sporting goods or the rental thereof,
- c.) rentals on or for the following snowmobiles, automobiles, all-terrain vehicles, motorcycles, bicycles, skis, boats, campers, boat motors;
- d.) recreational lessons and recreational services, including float trips, guided trips, skiing, fishing trips, hunting trips, backcountry dining trips, other outfitter trips; horseback riding; golfing, rock climbing, cycling, rafting, canoeing, kayaking, dog sledding and ballooning, tours and other attractions;
- e.) all souvenir and localized items such as imprinted hats and T-shirts and curios; all nonfood items such as , housewares (other than household appliances), automotive supplies and parts; ice; retail liquor, beer and wine, except that sold at state stores.
- f.) all attractions such as arcades, bowling centers, concerts, movie/theater tickets and all concessions; event and entertainment tickets (regardless of the method or location of purchase), cover charges, rodeo tickets, voluntary recreational activities such as golfing, swimming, skiing, tanning beds , and other voluntary recreational daily tickets and season passes.
- g.) any other goods or services not exempt by §3.12.130 below.

#### 3.12.050 Rate--Duration.

- A. The exact rate of the resort tax is three percent.
- B. The duration of the resort tax as approved by the voters on November 5, 1985 is twenty years from its effective date. The effective date of the resort tax is January 1, 1986.
- C. The duration of the resort tax renewal as approved by the voters on November 5, 2002, is twenty years from its effective date. The effective date of the resort tax renewal is January 1, 2006.

#### 3.12.060 Resort tax payment.

The resort taxes collected by a business in any month are to be paid to the town on or before the twentieth day of the following month, or if such day falls on a Saturday, Sunday or holiday, then on the next business day. Resort tax payments sent by mail or private courier must be received by the town on or before the twentieth day of each month, or if such day falls on a Saturday, Sunday or holiday, then on the next business day.

#### 3.12.070 Collection duties and responsibilities.

- A. The office responsible for receiving and accounts for the resort tax receipts is the town clerk and treasurer.
- B. The operations manager and his/her agents shall be responsible for enforcing the collection of resort taxes and shall be responsible for overseeing the methods and procedures to be used in enforcing the collection of the resort taxes.

#### 3.12.080 Resort tax collection fee.

Each collecting merchant shall be entitled to withhold two and one-half percent of the resort taxes collected to defray costs for collecting the resort tax, providing that resort tax payments are timely made in accordance with Section 3.12.060. The resort tax collection fee may be withheld by the business at the time of paying the tax to the town. Failure to withhold the fee shall constitute waiver and forfeiture of the same.

#### 3.12.090 Records and forms.

The town shall provide each business that is required to collect resort tax with the proper forms for reporting and making payment to the town. Resort tax payments to the town shall be tabulated and accounted for on forms prescribed and furnished to the business by the town. The records and forms held by the town shall be confidential, and shall not be open to inspection by the public unless so ordered by a court of competent jurisdiction. Each business that is required to collect resort tax must maintain adequate accounting records and pay the resort tax to the town on the forms provided by the twentieth day of the following month. The accounting records maintained must be accurate, verifiable, and provide a reasonable audit trail. Failure to maintain adequate accounting records constitutes a violation of this chapter.

#### 3.12.100 Preservation of records.

Every business required to collect and pay resort tax shall keep and preserve for a period of not less than three years all records necessary to determine the accuracy of the taxes paid, and shall make these records available for audit or inspection on its business premises at all reasonable times. Any audit or inspection shall be conducted in West Yellowstone on the premises of the business or establishment collecting the resort tax or at such other location as the town may determine.

### 3.12.110 Random audit.

Periodic random audits shall be conducted under the direction of the mayor, operations manager or a designated representative and all business operators shall cooperate in all respects in the conduct of the audits. Any random audit shall be for the previous calendar year, and shall be conducted in West Yellowstone on the premises of the business or establishment collecting the resort tax or at such other location as the town may determine. If the audit determines a deficiency it will be at the discretion of the town to audit the previous two years and require a follow up audit on the next reporting year. **Payments and or arrangements for payment of the amount determined as outstanding resort tax owed must be paid or arranged within thirty (30) days of the date of the notification of the audit results.** Failure to cooperate in any audit or inspection of records, **including the failure to make the appropriate records available within fourteen (14) calendar days of the auditor's scheduled audits in West Yellowstone,** may result in an automatic non-renewal of the business license for the subsequent business license year and shall constitute a violation of the provisions of this chapter.

### 3.12.120 Appeals.

Any business may appeal to the town council any assessment of penalty or interest; provided, that notice of appeal in writing is filed with the town clerk within thirty days of the serving or mailing of the determination of the amount of penalty and interest due. The town council shall on the next immediate regular town council meeting fix the time and place for hearing the appeal and the town clerk shall cause notice in writing to be personally served by a peace officer upon the operator. The findings and decision of the town council shall be final and conclusive and shall be served upon the appellant in the manner prescribed for service of notice of hearing or by certified mail directed to the business operator's last known address. Any amount found to be due shall be immediately payable upon service of the findings and decision.

### 3.12.130 Exemptions.

Notwithstanding Section 3.12.040, however, the following goods and services shall be exempt from the tax:

- A. Utilities and utility services;
- B. Medical supply services and medicine;
- C. Wholesale merchandise for resale at retail or used in the purchaser's business as supplies;
- D. Gasoline and other motor vehicle fuel;
- E. Liquor sold at state liquor stores;

F. Propane and similar home fuels;

G. Sales of automobiles, trucks, snowmobiles, motorcycles, all-terrain vehicles, bicycles, skis, boats, outboard motors and chain saws;

H. Labor on automobiles, trucks, snowmobiles, motorcycles, all-terrain vehicles, bicycles, boats, outboard motors and chain saws;

I. All non-recreational labor, services and non-recreational state licensed professions and trades;

J. All payroll and business and labor costs;

K. Lumber, building supplies and tools, and other tools;

L. Household appliances;

M. Any hotel, motel, campground or other lodging facility occupancy, with respect to any person or persons who occupy a room or a space for a period longer than thirty consecutive calendar days; provided, that such person certifies prior to occupancy that the occupancy will exceed thirty consecutive calendar days and does in fact exceed thirty consecutive calendar days;

N. All sales of goods from businesses via the Internet, catalog or telephone that are shipped out of town and the purchaser never enters the boundaries of the town shall be exempt. Any goods, services or luxuries that are sold by any means and that will either be obtained, consumed, or enjoyed within the town are not exempt. Further, the services described in 3.12.040 above and sold by a business located within the town but consumed or enjoyed outside the boundaries of the Town are not exempt, regardless of the method of payment.

### 3.12.140 Use of tax moneys.

A. The tax moneys derived from the resort tax may be appropriated by the town council for any activity, undertaking, or administrative service that the municipality is authorized by law to perform, including costs resulting from the imposition of the tax.

B. There is established a marketing and promotion (MAP) fund for the town. Two and one-half percent of the three percent resort tax collected by the collecting merchant shall be dedicated exclusively to the MAP fund, which fund shall be used solely for the marketing and promotion of West Yellowstone and the surrounding area, as well as the associated costs of administering the fund. The town council may appropriate additional resort tax receipts to the MAP fund.

C. The town council shall by resolution establish a board of not less than three or more than seven qualified persons to oversee the MAP fund. At least one member of this board shall be a sitting member of the town council or the council's designee. The board shall establish policies and procedures for its operation and the general management of the fund in accordance with the council's resolution establishing the board. The board shall also select individual marketing and promotion projects and approve expenditure of funds for such projects, subject to approval by the town council.

### 3.12.150 Reduction of property tax levy.

Annually anticipated receipts from the resort tax must be applied to reduce the municipal property tax levy for the fiscal year in an amount equal to five percent of the resort tax revenues derived during the preceding fiscal year.

### 3.12.160 Property tax relief fund.

In the event the town receives more resort tax revenues than had been included in the annual municipal budget, it shall establish a municipal property tax relief fund, and all resort tax revenues received in excess of the budget amount must be placed in the fund. The entire fund must be used to replace municipal property taxes in the ensuing fiscal year.

### 3.12.170 Resort tax administration.

The town shall administer resort tax collections according to the following rules:

- A. Resort tax payments shall be made to the town finance office by the established deadline.
- B. Failure to report or make resort tax payments by the payment deadline shall result in forfeiture of the resort tax collection fee for the month in which the payment is due.
- C. Failure to pay resort tax before the end of the month in which the payment is due shall result in an administrative fee of either: (1) twenty-five dollars for businesses with gross sales of one thousand five hundred dollars or less for the reported month; or (2) fifty dollars for businesses with gross sales in excess of one thousand five hundred dollars for the reported month, which shall be in addition to any civil penalties awarded to the town in a suit for collection of resort tax.
- D. At the end of each subsequent month after the original payment is due, the town will assess interest at the rate of three percent (3%) of any delinquent resort tax, which shall be assessed on the first business day of the subsequent month and on the first day of each month thereafter until the total amount due, including the

**administrative fee, is paid in full.** This and all administrative fees shall be assessed in addition to any civil penalties awarded to the town in a suit for collection of resort tax.

E. The town may revoke the business license of any person or business that violates any provision of this chapter. The town may revoke a violator's business license either through the administrative procedure described in Chapter 5.04 or through a court order or judgment in accordance with Section 3.12.180.

### 3.12.180 Violation--Civil penalties.

For failure to report taxes when due, failure to pay taxes when due, and other violations of this chapter, the town may seek the following penalties or remedies:

- A. A court judgement in the amount of all unpaid resort taxes, including any unpaid administrative fees assessed under Section 3.12.170 and any resort tax collection fees forfeited in accordance with Section 3.12.080;
- B. Interest at the rate of ten percent (10%) per annum on unpaid resort taxes or administrative fees from the due date or assessment date until paid;
- C. A civil penalty in the amount of fifty percent (50%) of the unpaid resort taxes, which includes forfeited resort tax collection fees, plus all costs and attorney's fees incurred by the town in any court action;
- D. An order requiring the delinquent business to undergo a financial audit by the town or its representatives to determine the proper amount of resort taxes due, including payment by the business of all audit costs and expenses incurred by the town or its representatives;
- E. Revocation of the violator's town business license, either through judicial order or the administrative procedure described in Chapter 5.04;
- F. Any other penalty, remedy or judicial relief to which the town is entitled.

### 3.12.190 Violation--Criminal penalties.

A person or business violating any provision of this chapter is guilty of a misdemeanor and subject to a fine not exceed one thousand dollars for each violation, or imprisonment not to exceed six months for each violation, or both.

# Town of West Yellowstone

Town Council Work Session  
Wednesday, October 28, 2015

West Yellowstone Town Hall, 440 Yellowstone Avenue  
West Yellowstone, Montana  
8 AM – 6 PM

## Agenda

### Public Comment Period/Council Comments

### Town Operations Manager Semi-Final Interviews

The Town Council will conduct multiple interviews via video conferencing.  
To protect the privacy of the applicants, the interviews will be closed to the public.

