

CERTIFICATE AS TO RESOLUTION AND ADOPTING VOTE

I, the undersigned, being the duly qualified and acting recording officer of Park County, Montana (the "County"), hereby certify that the attached resolution is a true copy of a resolution, entitled: "A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS SUBMITTING TO THE QUALIFIED ELECTORS OF THE COOKE CITY, SILVER GATE AND COLTER PASS RESORT AREA, THE QUESTIONS OF (I) WHETHER THE 3% RESORT TAX SHALL BE RENEWED; AND (II) WHETHER THE ADDITIONAL 1% RESORT TAX SHALL ALSO BE RENEWED" (the "Resolution"), on file in the original records of the County in my legal custody; that the Resolution was duly adopted by the Board of County Commissioners of the County at a meeting on January 30, 2024, and that the meeting was duly held by the Board of County Commissioners and was attended throughout by a quorum, pursuant to call and notice of such meeting given as required by law; and that the Resolution has not as of the date hereof been amended or repealed.

I further certify that, upon vote being taken on the Resolution at said meeting, the following Commissioners voted in favor thereof: Clint Tinsley, Mike Story,
Bryan Wells; voted against the same: _____
_____; abstained from voting thereon: _____; or were
absent: _____.

WITNESS my hand and seal officially this 30th day of January, 2024.



M. H. D. [Signature]
County Clerk and Recorder

RESOLUTION NO. 1412

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS
SUBMITTING TO THE QUALIFIED ELECTORS OF THE COOKE CITY,
SILVER GATE AND COLTER PASS RESORT AREA, THE QUESTIONS OF
(I) WHETHER THE 3% RESORT TAX SHALL BE RENEWED; AND (II)
WHETHER THE ADDITIONAL 1% RESORT TAX SHALL ALSO BE
RENEWED

RECITALS

WHEREAS, following the petition process set out in Montana Code Annotated, Section 7-6-1508, the Board of County Commissioners (the "Board") of Park County, Montana (the "County"), established the Cooke City, Silver Gate and Colter Pass Resort Area (the "Resort Tax Area"); and

WHEREAS, following the establishment of the Resort Tax Area, the Board called an election in the Resort Tax Area for the purpose of creating a resort tax of three percent (3%) to become effective ninety (90) days after the election for a period of twenty (20) years; and

WHEREAS, at an election held on October 4, 2005, a majority of the electors residing in the Resort Tax Area voted for the establishment of a three percent (3%) resort tax, which became effective on or about January 1, 2006 and will expire December 31, 2025; and

WHEREAS, at an election held on November 3, 2020, a majority of the electors residing in the Resort Tax Area voted for an additional 1% resort tax for the purpose of paying for sewer infrastructure in the Resort Tax Area; and

WHEREAS, the Board, on behalf of the Resort Tax Area, has determined that there should be submitted to the electors residing in the Resort Tax Area the questions of (i) whether the existing 3% resort tax shall be renewed for an additional 20 years commencing on January 1, 2026; and (ii) whether the existing 1% resort tax to be used for sewer infrastructure shall also be renewed for an additional 20 years commencing on January 1, 2026; and

WHEREAS, pursuant to Section 13-19-104, M.C.A., such election can be conducted by a mail ballot election; and

WHEREAS, the Board, on behalf of the Resort Tax Area, has determined that a mail ballot election conducted in accordance with the provisions of Title 13, Chapter 19, Parts 1-3, M.C.A. (the "Mail Ballot Act"), is in the best interests of the Resort Tax Area and the electors thereof, and notified the Park County Election Administrator of its intent to conduct a mail ballot election, which notification was made not less than eighty-five days prior to the date of the proposed election; and

WHEREAS, the Park County Election Administrator will prepare a mail ballot election plan in accordance with the provisions of Section 13-19-205, M.C.A. (the "Mail Ballot Plan").

NOW, THEREFORE, BE IT RESOLVED By the Board as follows:

1. Calling of the Election. The Board hereby calls and directs an election to be held in the Resort Tax Area on May 7, 2024, such election to be conducted by mail ballot pursuant to the provisions of the Mail Ballot Act, for the purpose of voting on the following questions in substantially the following forms:

Renewing 3% Resort Tax:

Shall the existing resort tax of three percent (3%) of the retail value of goods and services sold or provided by businesses in the Cooke City, Silver Gate and Colter Pass Resort Area (the "Resort Tax Area") relating to or arising from lodging, camping facilities, recreational facilities, serving food and/or alcoholic beverages by the drink, and sales of luxuries and gift items, be renewed for an additional twenty (20) years, effective January 1, 2026 through and including December 31, 2045, to be used to reimburse Park County for costs associated with the collection, administration, and litigation of the resort area tax, with the balance applied as follows: (i) 5% for merchant collection fees; (ii) 10% for property tax relief to property owners within the Resort Tax Area boundaries; and (iii) 85% for paying the costs of or securing and paying the debt service on and costs associated with the financing of capital improvements, emergency services, tourism development and other local projects?

Renewing 1% Resort Tax:

Shall the existing resort tax of one percent (1%) of the retail value of goods and services sold or provided by businesses in the Cooke City, Silver Gate and Colter Pass Resort Area (the "Resort Tax Area") relating to or arising from lodging, camping facilities, recreational facilities, serving food and/or alcoholic beverages by the drink, and sales of luxuries and gift items, be renewed for a period commencing January 1, 2026 through and including the date when sewer infrastructure debts and project costs are paid, but not later than December 31, 2045, for the purpose of paying the costs of or securing and paying the debt service on and costs associated with the financing of sewer infrastructure within or serving the Resort Tax Area?

2. Conduct of Election. All qualified electors residing in the Resort Tax Area shall be entitled to vote at the election. The Park County Election Administrator is requested to close registration and thereafter prepare printed lists of the electors in the Resort Tax Area entitled to vote in the election in the Resort Tax Area in the form and manner prescribed by law and consistent with the Mail Ballot Plan. The Park County Election Administrator shall prepare the ballot and arrange for the printing of the ballot and conduct the election in accordance with all legal requirements.

3. Notice of Goods and Services Subject to the Resort Tax. Pursuant to Section 7-6-1504(6), M.C.A., before the resort tax question is submitted to the electors of the Resort Tax Area, the Board shall cause to be published a notice of the goods and services subject to the

resort tax. The notice shall be published two times, with at least 6 days separating each publication. The first notice must be no more than 45 days prior to the election, and the second notice must be no less than 30 days prior to the election. The notice as published shall read substantially as shown on Exhibit A hereto (which is incorporated by reference and made a part hereof), with such additions or deletions as are determined necessary or desirable.

4. Notice of Election. The Park County Election Administrator is hereby authorized and requested to cause notice of the call and holding of the elections to be given by publishing notice at least three times no earlier than 40 days and no later than 10 days before the election in the *Livingston Enterprise*, a newspaper of general circulation in the County and the Resort Tax Area. The notice of election as published shall read substantially as shown on Exhibit B hereto (which is incorporated by reference and made a part hereof), with such additions or deletions as are determined necessary or desirable.

5. Forms of Ballots. The ballots shall be printed in substantially the following forms, with such additions or deletions as are determined necessary or desirable:

FORM OF OFFICIAL BALLOT

PARK COUNTY, MONTANA
3% RESORT TAX RENEWAL ELECTION
TO BE CONDUCTED BY MAIL BALLOT
MAY 7, 2024

INSTRUCTIONS TO VOTERS: Completely fill in the oval using a blue or black ink pen before the words "FOR Renewal of Three Percent (3%) Resort Tax" if you wish to vote for the issue; if you are opposed to the issue, completely fill in the oval using a blue or black ink pen before the words "AGAINST Renewal of Three Percent (3%) Resort Tax."

Shall the existing resort tax of three percent (3%) of the retail value of goods and services sold or provided by businesses in the Cooke City, Silver Gate and Colter Pass Resort Area (the "Resort Tax Area") relating to or arising from lodging, camping facilities, recreational facilities, serving food and/or alcoholic beverages by the drink, and sales of luxuries and gift items, be renewed for an additional twenty (20) years, effective January 1, 2026 through and including December 31, 2045, to be used to reimburse Park County for costs associated with the collection, administration, and litigation of the resort area tax, with the balance applied as follows: (i) 5% for merchant collection fees; (ii) 10% for property tax relief to property owners within the Resort Tax Area boundaries; and (iii) 85% for paying the costs of or securing and paying the debt service on and costs associated with the financing of capital improvements, emergency services, tourism development and other local projects?

☐ FOR Renewal of Three Percent (3%) Resort Tax

☐ AGAINST Renewal of Three Percent (3%) Resort Tax

FORM OF OFFICIAL BALLOT

PARK COUNTY, MONTANA
1% RESORT TAX RENEWAL ELECTION
TO BE CONDUCTED BY MAIL BALLOT
MAY 7, 2024

INSTRUCTIONS TO VOTERS: Completely fill in the oval using a blue or black ink pen before the words "FOR Renewal of One Percent (1%) Resort Tax" if you wish to vote for the issue; if you are opposed to the issue, completely fill in the oval using a blue or black ink pen before the words "AGAINST Renewal of One Percent (1%) Resort Tax."

Shall the existing resort tax of one percent (1%) of the retail value of goods and services sold or provided by businesses in the Cooke City, Silver Gate and Colter Pass Resort Area (the "Resort Tax Area") relating to or arising from lodging, camping facilities, recreational facilities, serving food and/or alcoholic beverages by the drink, and sales of luxuries and gift items, be renewed for a period commencing January 1, 2026 through and including the date when sewer infrastructure debts and project costs are paid, but not later than December 31, 2045, for the purpose of paying the costs of or securing and paying the debt service on and costs associated with the financing of sewer infrastructure within or serving the Resort Tax Area?

☐ FOR Renewal of One Percent (1%) Resort Tax

☐ AGAINST Renewal of One Percent (1%) Resort Tax

6. Notice to County Election Administrator. A copy of this resolution will be provided to the Park County Election Administrator as soon as possible after its adoption and approval in order to inform her of the details of the election and the pertinent requests and authorizations as to the conduct of the election.

7. Effect of Renewal Elections. The proposed renewal of the existing 3% resort tax and the existing 1% resort tax does not change or affect the existing resort tax, including the uses to which the revenues resulting from the existing 3% resort tax rate or the existing 1% resort tax rate are applied.

PASSED by the Board of County Commissioners of Park County, Montana, this 30th day of January, 2024.

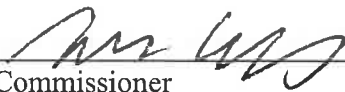
BOARD OF COUNTY COMMISSIONERS
OF PARK COUNTY, MONTANA



Commissioner, Chair



Commissioner



Commissioner



ATTEST:



County Clerk and Recorder

APPROVED AS TO FORM:



County Attorney

EXHIBIT A

COOKE CITY, SILVER GATE AND COLTER PASS RESORT AREA

NOTICE OF GOODS AND SERVICES SUBJECT TO RESORT TAX

NOTICE IS HEREBY GIVEN by the Board of County Commissioners (the "Board") of Park County, Montana (the "County"), that an election of the registered voters of the Cooke City, Silver Gate and Colter Pass Resort Area (the "Resort Tax Area") will be held by mail ballot election on May 7, 2024 for the purpose of voting on the questions of (i) whether the existing 3% resort tax shall be renewed for an additional 20 years commencing on January 1, 2026; and (ii) whether the existing 1% resort tax to be used for sewer infrastructure shall also be renewed for an additional 20 years commencing on January 1, 2026.

The following goods and services in the Resort Tax Area are subject to the 3% resort tax and the 1% resort tax:

A. Luxuries (as defined in Section 7-6-1501(3), Montana Code Annotated, and ordinances relating to the Resort Tax Area);

B. All goods and services sold within the Resort Tax Area by the following establishments:

1. Hotels, motels, and other lodging or camping facilities;
2. Restaurants, fast food stores, and other food service establishments;
3. Taverns, bars, night clubs, lounges, and other public establishments that serve beer, wine, liquor or other alcoholic beverages by the drink; and
4. Destination ski resorts and other destination recreational facilities.

DATED this 30th day of January, 2024.

Park County Commissioners

Publication Dates: March 30, 2024 and April 6, 2024

EXHIBIT B

NOTICE OF RESORT TAX RENEWAL ELECTION

PARK COUNTY, MONTANA
TO BE HELD BY MAIL BALLOT ON
MAY 7, 2024

NOTICE IS HEREBY GIVEN by the Board of County Commissioners (the "Board") of Park County, Montana (the "County"), that pursuant to a certain resolution duly adopted at a meeting of the Board on January 30, 2024, an election of the registered voters of the Cooke City, Silver Gate and Colter Pass Resort Area (the "Resort Tax Area") will be held by mail ballot election on May 7, 2024 for the purpose of voting on the following questions:

Renewing 3% Resort Tax:

Shall the existing resort tax of three percent (3%) of the retail value of goods and services sold or provided by businesses in the Cooke City, Silver Gate and Colter Pass Resort Area (the "Resort Tax Area") relating to or arising from lodging, camping facilities, recreational facilities, serving food and/or alcoholic beverages by the drink, and sales of luxuries and gift items, be renewed for an additional twenty (20) years, effective January 1, 2026 through and including December 31, 2045, to be used to reimburse Park County for costs associated with the collection, administration, and litigation of the resort area tax, with the balance applied as follows: (i) 5% for merchant collection fees; (ii) 10% for property tax relief to property owners within the Resort Tax Area boundaries; and (iii) 85% for paying the costs of or securing and paying the debt service on and costs associated with the financing of capital improvements, emergency services, tourism development and other local projects?

Renewing 1% Resort Tax:

Shall the existing resort tax of one percent (1%) of the retail value of goods and services sold or provided by businesses in the Cooke City, Silver Gate and Colter Pass Resort Area (the "Resort Tax Area") relating to or arising from lodging, camping facilities, recreational facilities, serving food and/or alcoholic beverages by the drink, and sales of luxuries and gift items, be renewed for a period commencing January 1, 2026 through and including the date when sewer infrastructure debts and project costs are paid, but not later than December 31, 2045, for the purpose of paying the costs of or securing and paying the debt service on and costs associated with the financing of sewer infrastructure within or serving the Resort Tax Area?

The election will be conducted solely by mail ballot by the Park County Election Administrator. Ballots will be mailed to all eligible registered voters in the Resort Tax Area on April 17, 2024, and must be returned by each voter, by mail or in person to the Park County Election Administrator, 414 East Callender Street, Livingston, MT 59047, during regular

business hours (8:00 a.m. to 5:00 p.m.), weekdays (exclusive of holidays), April 17, 2024 through May 6, 2024.

On Election Day, May 7, 2024, the only places for deposit of voted ballots will be (i) the office of the Park County Election Administrator, 414 East Callender Street, Livingston, Montana, which will be open from 7:00 a.m. to 8:00 p.m. All ballots will be tallied in the office of the Park County Election Administrator on May 7, 2024 as required by law.

A qualified voter who will be absent from the Resort Tax Area during the time the election is being conducted may:

(a) vote in person in the office of the Park County Election Administrator as soon as the ballots are available and until 8:00 p.m. on Election Day or

(b) make a written request prior to noon on May 6, 2024, signed by the applicant and addressed to the office of the Park County Election Administrator requesting the ballot be mailed to an address other than that which appears on the registration records. All ballots to be mailed will be mailed no later than April 17, 2024.

An elector may obtain a replacement ballot if his or her ballot is destroyed, spoiled, lost, or not received by the elector, by filling out and mailing, emailing, or faxing back a completed replacement ballot request form or by personally appearing at the office of the Park County Election Administrator at 414 East Callender Street in Livingston.

Ballots may be returned in person at the places of deposit listed in the election instructions of the Park County Election Administrator, or returned by mail. If returning by mail, please use the then-prevailing first-class-postage price or one Forever Stamp. Postmark date does not apply; ballots returned by mail must be received by the 8:00 p.m. Election Day deadline to be counted.

Electors who miss the close of registration deadline may register late and vote in the election if the County Election Administrator receives and verifies the electors' voter registration information prior to noon on May 6, 2024.

DATED this 30th day of January, 2024.

Park County Election Administrator

Publication Dates: April 6, 2024, April 13, 2024, and April 20, 2024

439176 Fee: \$0.00

Park County, MT Filed 1/31/2024 At 9:51 AM

Maritza H Reddington, Clerk & Recorder By MR *JK*