

Title 2. Revenue and Finance

Chapter 4. RESORT TAX

§ 2-4-7. Records and Tax Forms.

- A. Forms; Confidentiality: The City shall provide each business in the City responsible for tax collection with the proper forms for reporting and remittance to the City. Remittance to the City of the resort tax shall be tabulated and accounted for on forms prescribed and furnished to the business by the City. The records and forms held by the City shall be confidential, and shall not be open to inspection by the public unless so ordered by the City Council or a court of competent jurisdiction.
- B. Preservation of Records: Every business required to collect and remit the resort tax shall keep and preserve for a period of not less than three years all records necessary to determine the verity of the taxes collected and remitted and shall make the same available for audit or inspection by the City at all reasonable times.

(Ord. 952, 6-23-2020; Ord. 952A, 10-12-2021)

Title 2. Revenue and Finance

Chapter 4. RESORT TAX

§ 2-4-12. Appeals.

Any business or organization may appeal to the City Council any assessment of penalty or interest; provided that notice of appeal in writing is filed with the City Clerk within 30 days of the serving or mailing of the determination of the amount of penalty and interest due.

The City Council shall, at the next regular City Council meeting, fix the time and place for hearing the appeal, and the City Clerk shall cause notice in writing to be personally served by a peace officer upon the operator. The findings and decision of the City Council shall be final and conclusive and shall be served upon the business owner 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 and payable by the business or organization shall be immediately payable upon service of the findings and decision. (Ord. 952, 6-23-2020; Ord. 952A, 10-12-2021)

Title 2. Revenue and Finance

Chapter 4. RESORT TAX

§ 2-4-15. Violation/Penalty.

- A. For the failure to report taxes due, failure to remit taxes due, and any other violation of this chapter, the following penalties and process shall be imposed:
1. First: A business that fails to file or report resort taxes when due shall have a 30 day grace period.
 2. Second: At the expiration of the 30 day grace period, and the business fails to file or report resort taxes, a single penalty of \$250 will be imposed.
 3. Third: Should the failure to file or report taxes continue for more than 60 days, an additional five hundred dollar (\$500.00) penalty will be imposed.
 4. Fourth: Should the failure to file or report continue for more than 90 days the City may pursue any of the following remedies, or any combination thereof.
 - a. Revoke the business license.
 - b. Charge each of the business owners with a misdemeanor in violation of this chapter, the penalty not to exceed a fine of \$500 or six months' imprisonment, or both. Restitution will be claimed in the amount of the tax owed, plus the penalties listed above.
 - c. The City, in its discretion, may also file a civil action to collect the required tax. In said suit, the City is entitled to the amount owed, the penalties listed above, a civil penalty not to exceed 50% of the resort taxes found due, plus costs and attorney fees.
- B. Payments are to be made pursuant to Section 2-4-6 above. Every failure to remit or report taxes when due pursuant to Section 2-4-6 above is a separate offense.
- C. Any payment that is made with insufficient funds will be charged \$50 and further payments will be paid with a cashier's check, or cash, for the subsequent four quarters.
- D. All delinquent taxes shall bear interest at the rate of 10% per annum.
- E. Failure to report or remit taxes, after the 30 day grace period, may result in a violation audit of the offending business at the expense of the business in question. This will be in addition to all other penalties and regulations.
- (Ord. 952, 6-23-2020; Ord. 952A, 10-12-2021)

D & S Langlas LLC
2270 Grant Rd
Billings, MT 59102

November 22, 2023

The Honorable Kristen Cogswell, Mayor
City of Red Lodge
P.O. Box 9
Red Lodge, MT 59068

RE: Exclusion of Land from Municipalities: A portion of Lot 42A1, Block 9, Red Lodge Country Club Estates Subdivision, 4th Filing, Plat No. 1448 RB d and U.S. Highway 212

Mayor Cogswell,

Dave Langlas of D & S Langlas LLC, owners of Lot 42A1, Block 9, Red Lodge Country Club Estates Subdivision, 4th Filing, Plat No. 1448 RB hereby petition the City of Red Lodge to exclude that portion of said Lot 42 A1 as shown on the attached **EXHIBIT A** from the boundaries of the City of Red Lodge as allowed in MCA 7-2-4803 and 7-2-4804, included herein below:

7-2-4803. Petition to exclude land. (1) A petition in writing, signed by a number of the qualified electors residing within the corporate limits of such city or town equal to a majority of the votes cast at the last city election held therein or by the owners of not less than three-fourths in value of the territory sought to be excluded, shall be filed with the clerk of such city or town.

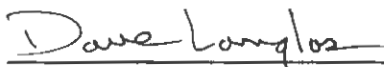
(2) Such petition shall be presented to the council of such city or town at the next regular meeting after the filing thereof.

7-2-4804. Contents of petition. (1) Such petition shall set out and describe the territory to be excluded from the corporate limits, which territory must be on the border of such city or town, and the alteration of the boundaries desired by the petitioners, together with the boundaries of the city or town as it will exist after such change is made. Said petition shall also describe the streets, avenues, alleys, and public places, if any, in the territory sought to be excluded and shall distinctly specify which of said streets, avenues, alleys, or public places are to be retained for the use of the public after the territory has been excluded from the corporate limits of such city or town.

(2) Such petition shall pray that the council of such city or town shall enact a resolution altering the boundaries of such city or town and excluding therefrom the territory therein described.

SEE ATTACHED EXHIBIT A

Sincerely,



D & S Langlas LLC, Dave Langlas member
encls: Exhibit

EXHIBIT A
PROPOSED DE-ANNEXATION PARCEL & BOUNDARY RELOCATION
BETWEEN ADJOINING PROPERTIES:
THE UNPLATTED LANDS OF BEUG OUTSIDE OF THE CITY LIMITS AND
LOT 42A1, BLOCK 9, RED LODGE COUNTRY CLUB ESTATES, SUBDIVISION,
4TH FILING, PLAT NO. 1448 RB. LYING IN THE CITY OF RED LODGE, ALL
LOCATED IN THE NW1/4 OF SECTION 22,
T.7S., R.20E., P.M.M., CARBON COUNTY, MONTANA

PREPARED BY: RED LODGE SURVEYING, LLC

RELOCATION PARCEL TO
BE MERGED WITH LANDS
OF BEUG
(AREA TO BE DE-ANNEXED
FROM THE CITY OF RED LODGE)

OLD BOUNDARY

RELOCATION PARCEL
TO BE DE-ANNEXED

0.51 Acres

LANDS OF
D&S LANGLAS LLC

NEW BOUNDARY

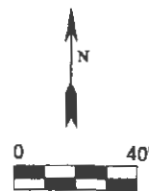
LANDS OF
D&S LANGLAS LLC

LOT 42A1, BLOCK 9, RED LODGE PLAT 1448 RB

CL SPRING CREEK

COLE DRIVE

RED LODGE COUNTRY CLUB ESTATES
PLAT 1448 3RD AM



FILE NAME		
4631 LANGLAS-BEUG RLC.txd		
SCALE	DATE	DRAWN BY
40 FTM	11-28-2023	WHK
JOB	REVISION	SHEET
4631 RLC	1/1	1/1

This map drawn with TRAVERSE PC Software

RESOLUTION NO. 3638

A RESOLUTION OF INTENT TO EXCLUDE CERTAIN REAL PROPERTY FROM THE CITY OF RED LODGE AND AMEND THE CITY OF RED LODGE ZONING MAP

The City Council of Red Lodge, Montana, met at their regular meeting place in the Red Lodge City Hall, 1 South Platt, Red Lodge, Montana on January 23, 2024; and,

WHEREAS, Title 7, Chapter 2, Part 46, MCA, authorizes the City to exclude real property from the City of Red Lodge; and,

WHEREAS, a petition to exclude land dated November 22, 2023, has been filed with the City of Red Lodge by D & S Langlas LLC to exclude land from the city limits of the City of Red Lodge; and,

WHEREAS, a revised exclusion petition dated January 12, 2024, has been filed with the City of Red Lodge by D & S Langlas LLC to exclude land from the city limits of the City of Red Lodge; and,

WHEREAS, the City Council of Red Lodge has reviewed the Petition submitted by D & S Langlas LLC; and

WHEREAS, the City Council believes that it would be in the best interests of the City to exclude the subject property from the City of Red Lodge city limits.

NOW THEREFORE, the City Council hereby adopts a resolution of intent to exclude the properties as legally described below:
The subject property is located north of Cole Drive and can be legally described as part of Red Lodge Country Club Estates, Section 22, Township 7 South, Range 20 East, RLCCE 4th Filing Lot 42A1, Block 9, COS 1448 RB, P.M.M., Carbon County Montana, with the request to exclude land involving 0.51-acres.

WHEREAS, D & S Langlas LLC must submit a Boundary Line Adjustment (COS/Subdivision Exemption) application to the City of Red Lodge for review and approval, prior to submitting a zoning map amendment; and,

WHEREAS, D & S Langlas LLC must submit an application to amend the City Zoning Map in accordance with Section 4.9.44 of the 2022 Red Lodge Zoning Regulations. The applicant is requesting that the property be removed from the Medium Density Residential (R-3) zoning district; and,

WHEREAS, the Planning Board will make a recommendation on the proposed zoning map amendment to the City Council, and the City Council will hold a hearing on the zoning map amendment and exclusion of land at a date yet to be determined.

BE IT RESOLVED, by the City Council of the City of Red Lodge, Montana, that the Council intends to exclude the property legally owned by D & S Langlas LLC as described above and in the attached Exhibit A and that a public hearing will be

scheduled at a later date to consider public comments on the proposed annexation.

PASSED AND ADOPTED by the City Council of the City of Red Lodge, Montana, on the 23rd day of January 2024.

BY:

David Westwood, Mayor

ATTEST:

Loni Hanson, City Clerk

**Petition to Exclude Land
Staff Report to Accompany Resolution of Intent #3638**

DATE: January 18, 2024

TO: Red Lodge City Council
Dave Westwood, Mayor

FROM: Cody Marxer, Contract Planner, Great West Engineering

RE: D & S Langlas LLC's Petition to Exclude Land north of Cole Drive

OWNER / APPLICANT: D & S Langlas LLC 2270 Grant Road Billings, MT 59102	AUTHORIZED REPRESENTATIVE: Red Lodge Surveying, LLC 606 Grant Avenue Red Lodge, MT 59068
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CITY COUNCIL MEETING:

January 23, 2024

Request:

D & S Langlas LLC has submitted a request to exclude property from the City of Red Lodge city limits. The application includes subsequent plans to relocate a common boundary line with an adjacent parcel (not included in city limits). The request, if granted, necessitates a zoning map amendment.

Property Description:

The subject property is located north of Cole Drive in the Medium Density Residential (R-3) Zoning District and can be legally described as part of Red Lodge Country Club Estates, Section 22, Township 7 South, Range 20 East, RLCCE 4th Filing Lot 42A1, Block 9, COS 1448 RB, P.M.M., Carbon County, Montana. The subject property is currently undeveloped.

Property Size:

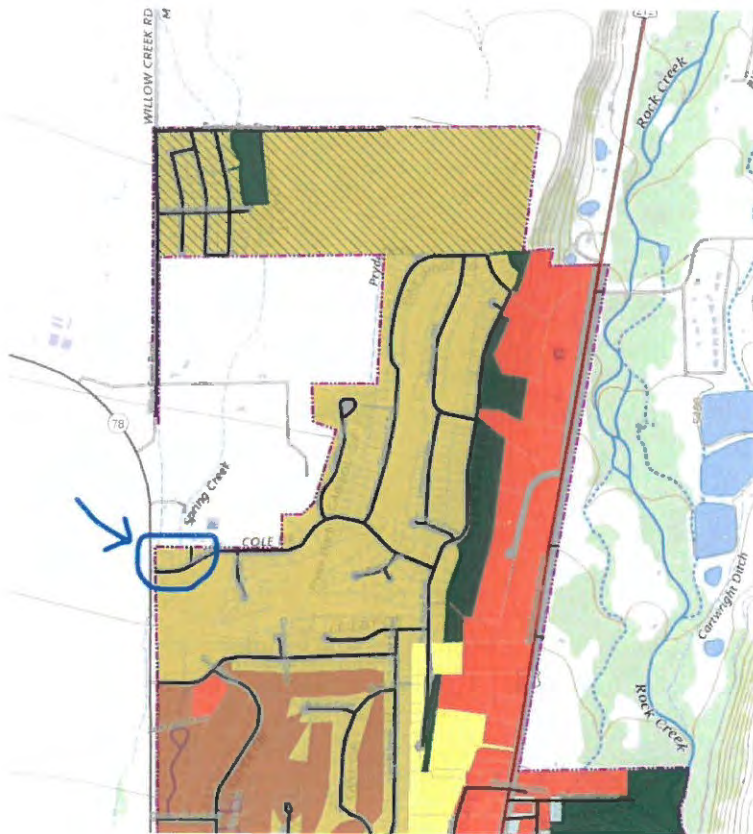
The subject property currently includes 1.797-acres that is wholly contained within the City limits of Red Lodge and is zoned R-3. The applicant is proposing a boundary line relocation to remove 0.51-acres from the parcel within City limits and add it to an adjacent ~29-acre parcel.

Notice Provided:

Per Montana Code Annotated (MCA) 7-2-4805, notification is not required until such time a Resolution of Intent is adopted by the City Council of Red Lodge and a public hearing date has been determined.



red lodge
MONTANA



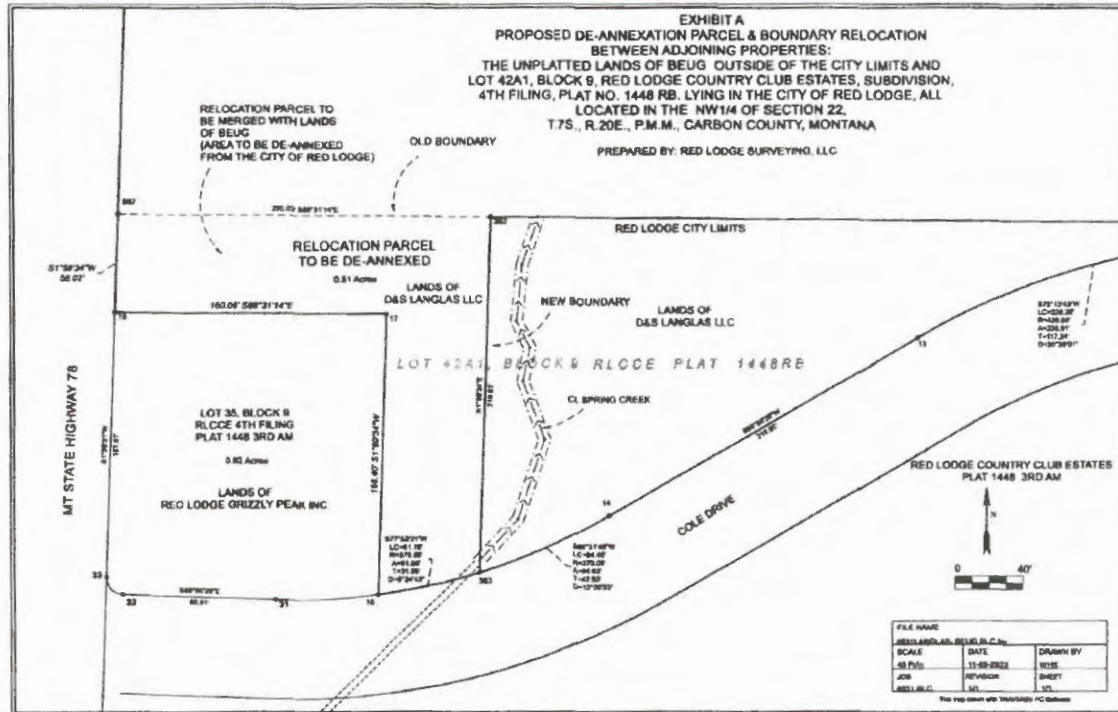
< Vicinity map of proposed exclusion of land.

> Aerial image of general exclusion area.



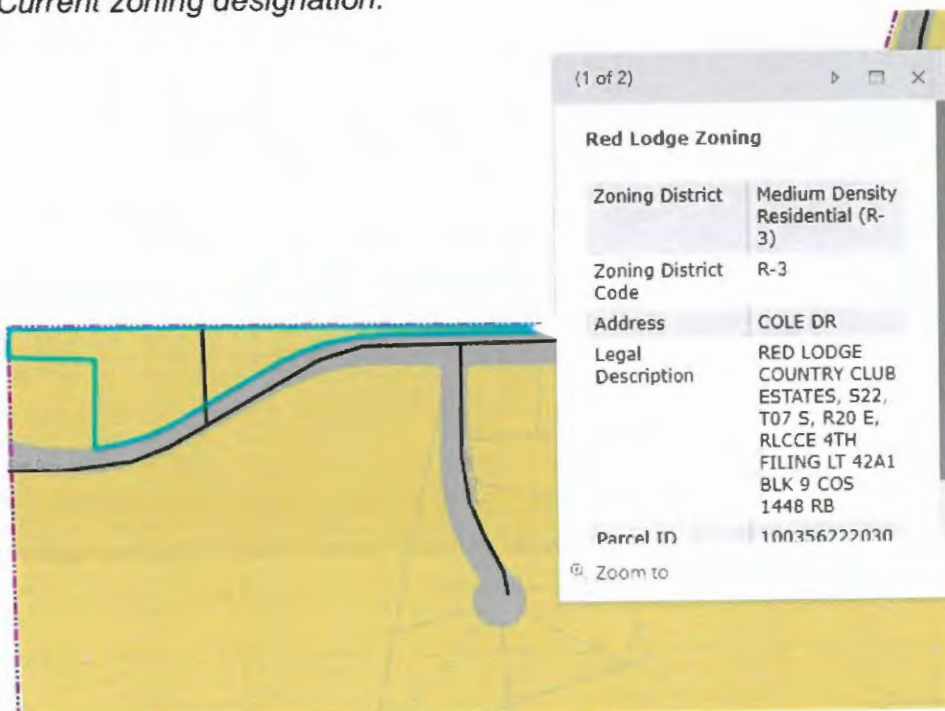


red lodge
MONTANA



^ Proposal site plan.

v Current zoning designation.



Process:

1. Resolution of Intent to Exclude Land (City Council)
2. Public Notification of intention to exclude land (City Council) and zoning map amendment (Planning Board and Zoning Commission)
3. Protest Period
4. Boundary Line Relocation (Reviewed by City/Subdivision Administrator)
5. Zoning Map Amendment review and hearing (Planning Board and Zoning Commission)
6. Exclusion and Zoning Map Amendment Public Hearing (City Council)

Suggested Form of Motion:

I move to approve/deny/conditionally approve the Resolution of Intent #____ for the property legally described as part of Red Lodge Country Club Estates, Section 22, Township 7 South, Range 20 East, RLCCE 4th Filing Lot 42A1, Block 9, COS 1448 RB, P.M.M., Carbon County, Montana.

Discussion and Considerations:

- A. As part of the request to exclude land from the City of Red Lodge city limits, the applicant is proposing a boundary line relocation to create the 0.51-acres included in this petition. The boundary line relocation should be submitted to the City for review and approval, followed by a filing of the approved survey with the Carbon County Clerk and Recorder, prior to Council's approval of the exclusion request.
- B. Because the applicant is requesting that a portion of land currently contained within city limits be removed from city limits, the request also includes the removal of the subject property from the Medium Density Residential (R-3) zoning district. Therefore, the exclusion request, if granted, would necessitate an amendment to the Red Lodge Zoning Map and the applicant must submit an application to amend the zoning map (in accordance with Section 4.9.44 of the 2022 Red Lodge Zoning Regulations). The Red Lodge Planning Board and Zoning Commission will review the proposed map amendment and make a recommendation to the City Council on the map amendment only. Additionally, the Council should determine and possibly condition who will bear the cost of the zoning map amendment.
- C. Upon exclusion of the property, will emergency services be provided by the City or County, or via interlocal agreement?
- D. Will future development be served by City water and sewer?
- E. Any future development or uses on the excluded property will no longer be within the City's jurisdiction for review or regulatory purposes.



- F. What are the potential tax revenue losses for the City, if exclusion of the subject property is approved? The value of the 1.797-acre parcel, which is currently wholly contained within the City of Red Lodge city limits, was appraised by Montana Department of Revenue at \$81,027 in 2022 and \$111,299 in 2023.
- G. Are any water rights associated with the subject property and if so, how will they be handled post-exclusion?

Code References:

MCA 7-2-4802

Exclusion of land from municipalities. The boundaries of any incorporated city or town of this state may be altered and a portion of the territory thereof excluded therefrom, and the councils of such cities and towns are hereby granted power to enact resolutions for that purpose after proceedings had as required in this part.

MCA 7-2-4803

Petition to exclude land. (1) A petition in writing, signed by a number of the qualified electors residing within the corporate limits of such city or town equal to a majority of the votes cast at the last city election held therein or by the owners of not less than three-fourths in value of the territory sought to be excluded, shall be filed with the clerk of such city or town. (2) Such petition shall be presented to the council of such city or town at the next regular meeting after the filing thereof.

MCA 7-2-4804

Contents of petition. (1) Such petition shall set out and describe the territory to be excluded from the corporate limits, which territory must be on the border of such city or town, and the alteration of the boundaries desired by the petitioners, together with the boundaries of the city or town as it will exist after such change is made. Said petition shall also describe the streets, avenues, alleys, and public places, if any, in the territory sought to be excluded and shall distinctly specify which of said streets, avenues, alleys, or public places are to be retained for the use of the public after the territory has been excluded from the corporate limits of such city or town. (2) Such petition shall pray that the council of such city or town shall enact a resolution altering the boundaries of such city or town and excluding therefrom the territory therein described.

MCA 7-2-4805

Resolution of intent to exclude land -- notice. If the council by resolution finds that the petition is signed by the requisite number of qualified electors of the city or town or by the owners of not less than three-fourths in value of the territory to be excluded, that the territory petitioned to be excluded is within the corporate limits and on the border of the corporate limits, and that the granting of the petition is in the best interest of the city or town and the inhabitants and will not materially mar the symmetry of the city or town, the city or town clerk shall publish a notice as provided in 7-1-4127.

MCA 7-2-4806

Contents of notice -- protest period. The notice shall be to the effect that: (1) such resolution has been duly and regularly passed; and (2) for a period of 20 days after the first publication of such notice, such city or town clerk will receive from the owners of the territory proposed to be excluded expressions of approval or disapproval, in writing, of the proposed alterations of the boundaries of such city or town by the exclusion of the territory petitioned to be excluded.

MCA 7-2-4807

Hearing on question of exclusion -- resolution of exclusion. (1) The clerk shall, at the next regular meeting of the city or town council after expiration of the 20 days, provide the council with all written communications received by the clerk for its consideration. If after considering the communications the council adopts a resolution to that effect, the boundaries of the city or town must be altered to exclude the territory described in the petition. The resolution must also describe the streets, avenues, alleys, and public places in the excluded territory that are to be vacated and abandoned. (2) The resolution becomes effective 30 days after its passage and approval, and the boundary of the city or town is as set forth in the resolution. (3) The resolution may not be finally adopted by the council after written disapproval by a majority of the owners in value of the territory proposed to be excluded or after written disapproval or protest by a majority of the owners in value of property within the corporate limits of the city or town immediately adjacent and contiguous to the territory sought to be excluded.

2022 Red Lodge Zoning Regulations**Section 4.9.32 – Duties and Responsibilities of Planning Board/Zoning Commission**

7. Amend Zoning Map To initiate, hear, consider and make recommendations to the Mayor and City Council on amendments to the Official Zoning Map of the City of Red Lodge.

2022 Red Lodge Zoning Regulations**Section 4.9.70 – Public Notice**

Public Notice required to be mailed or published in a newspaper of general local circulation shall contain the following information and comply with public notice requirements of state law.

- 4.9.71 Type of Application The type of application, such as Development Permit, Conditional Use Permit, Variance, Appeal, Amendment to the Zoning Map or Ordinance, Planned Unit Development.

Loni Hanson

From: Betsy Scanlin <bescanlin@msn.com>
Sent: Monday, January 8, 2024 8:52 AM
To: Kelly Heaton; Kristin Keys; Jody Ronning; sdanielsward2@gmail.com; Sandy Conlee
Cc: Loni Hanson
Subject: Airport Agreement

Dear Council folks: First, thanks for your public service—I hope you will find it interesting and enjoyable while challenging!

As one of your constituents, may I please speak on the matter of the pending City/County Airport Agreement? Based on my many years on the Council as well as as mayor, some questions seem to reoccur regularly. While most local taxpayers (city and county levy payers) value and appreciate our county airports very much for the emergency services they provide, there remains concerns about the private use of these publicly-owned areas. You, as the trustees of our publicly-owned lands (they won't make any more of them, generally), have the duty and honor of seeing that the use of them best benefits *the public*.

After some inquiry, I have been told that the range of rents for the privately-owned and -used hangers at the airports is \$124 to \$1200/year, based on lot size (not hangar size) and a per-sq-ft cost of 10.5 cents per sq ft. Fees appear to vary each year from lessee to lessee. Apparently the rate is currently up for discussion, revised annually, and last increased in 2021.

I have hoped that revenue from "sub-leasing" the City's public land might generate funds for public purposes such as city pool operations, raises in wages of city employees, or other general fund needs of the City. I've been informed, but not confirmed, however, that the FAA requires that a sponsor (the Airport Board here, the entity operating the airports) agree that if it accepts a grant from the FAA, that the sponsor will retain all revenues generated at the airport for purposes related to the airport, presumably for purposes that benefit the public and not private parties. So, I've been told, the lease revenue bypasses the City if the airport is in an agreement with the FAA. This may not currently to be the case, since efforts are being made to bring the airports back into an Airport Improvement Program (AIP) by the FAA. In that case, Board lease revenues may not go to the City that owns the property.

I have asked, as I hope you will in your pending consideration of the agreement, how the hanger rent, paid directly to the Airport Board, benefits the public? How is this income used by the Board? Paying for private taxiways, for example, that the public or emergency services do not use, does not seem to benefit the public. Perhaps, pending the Board's new agreement with the FAA, the City/County Airport Agreement could include a provision that revenue from private parties using the facility be transferred directly to the landlord City, or specifically designate how the revenue is used at the airport itself. The City should be part of any Board negotiations with the FAA to assure that revenue benefits the public interest. To resolve current issues, it is necessary that the Airport Board budget be available to the public, to inform us specifically how the Board lease revenue is used. It appears that this is public information, and especially needed in connection with your negotiating the City/County agreement.

Whatever the land involved, private use of public land funded by public taxes (city and county tax levies) deserves scrutiny and oversight. The public should hear further what jobs and other "economic impacts" the airport provides, and how revenue from private parties serves this purpose.

I think that that most local taxpayers (city and county) value our airports very much, but until such questions are resolved, it will continue to appear that private parties may be substantially benefitting privately from these publicly-owned, publicly-funded facilities.

Will you please take this into consideration and keep me informed of the status of the matter?

Again, full appreciation of the time and effort you put into serving us, the public.

Best,
Betsy Scanlin
401 N. Word Ave.
Red Lodge

Please see that Chelsea Toupin receives a copy of this email, as her e address does not appear to be available to the public at this time.

ORDINANCE NO. 762
2nd Amendment

**AN ORDINANCE OF THE CITY OF RED LODGE, MONTANA, TO MODIFY SECTION 1-6-3
REGULAR MEETINGS**

WHEREAS, The Red Lodge City Charter provides for the exercise of self-government powers;
and

WHEREAS, The Red Lodge Municipal Code currently contains a section regarding regular
meetings of the City Council; and

WHEREAS, Red Lodge Municipal Code 1-6-3 currently requires two (2) meetings, one which
consists of a work session and council meeting, and one which consists of a work session; and

WHEREAS, The Mayor and council members desire to modify the meeting schedule eliminating
the separation of the work session and Council business meeting to improve efficiency.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL:

1. That Section 1-3-6(A) shall be amended to state as follows:

Regular Meetings: The regular meeting for the transaction for City business shall be
held on the second and fourth Tuesday of each month. Each meeting shall begin at 6:00
p.m., and include a work session if necessary. The work session shall not exceed one
(1) hour, and no meeting shall conclude later than 8:00 p.m. without council approval.

2. Effective Date.

This Ordinance shall be effective 30 days after approval of second reading by the City Council
of the City of Red Lodge, Montana which is the 24th of March 2023.

FIRST PASSED AND APPROVED by the City Council of Red Lodge, Montana on this 8th day
of February 2022.

BY: _____

Kristen Cogswell, Mayor

BY: _____

Dennison Butler, City Attorney

BY: _____

Loni Hanson, City Clerk