

RESOLUTION NO. 3538 AMENDED

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RED LODGE
NOTIFYING CARBON COUNTY ELECTION ADMINISTRATOR OF THE CITY'S
DESIRE TO PLACE THE RENEWAL AND AMENDMENT OF THE THREE
PERCENT (3%) RESORT TAX ON THE JUNE 2, 2020 PRIMARY ELECTION
BALLOT**

WHEREAS, on November 4, 1997, the electors of the City of Red Lodge approved the imposition of a resort tax on the retail value of certain goods and services sold within the City; and

WHEREAS, the electors limited the uses of the resort tax revenues for expenditures for property tax relief and for capital improvements for the City; and

WHEREAS, City Council previously adopted and implemented the resort tax through the adoption of City Ordinances #832 and #833 on November 25, 1997 pursuant to the vote of the electors; and

WHEREAS, The City Council on August 14, 2018 replaced Ordinance 901 Administrative Ordinance Governing the Collection and Reporting of Resort Tax Revenues with Ordinance 901, first amended; and

WHEREAS, the City Council has determined it is in the best interest of the Electorate to decide to amend and renew the three percent (3%) resort tax in order to utilize the resort tax in differing areas of Red Lodge that are in need of funding and that this be included on the ballot for consideration by the electorate at the June 2, 2020 primary election.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Red Lodge pursuant to §13-19-202, MCA, hereby notifies the Carbon County Election Administrator of the City's desire to conduct a resort tax renewal election in coordination with the June 2, 2020 Primary Election.

BE IT FURTHER RESOLVED, that the City Council of Red Lodge pursuant to §7-6-1504(4), MCA, states the following:

1. The rate of the resort tax is three percent (3%) of the retail value of the goods and services subject to the tax. No proposed increase in the tax rate is requested by the City Council.
2. The renewal and amendment of the three percent (3%) resort tax shall be effective on July 9, 2020, if approved by the electors.
3. The three percent (3%) resort tax levy will be for a period of twenty-five (25) years from July 9, 2020.

4. The purpose of the renewal and amendment of the three percent (3%) resort tax will be to amend the uses of resort tax monies to include additional areas and uses of the tax revenue.

(A) Five percent (5%) for property tax relief;

Ninety-five percent (95%) for:

- (B) Capital improvements to streets, alleys, water, sewer, stormwater, emergency services, urban forestry trails, parks, recreational facilities and city beautification and debt repayment;
- (C) Operational and Maintenance costs related to streets, alleys, urban forestry, trails, parks, recreational facilities and City beautification;

NOW THEREFORE BE IT FURTHER RESOLVED, in accordance with §13-19-202, MCA the Carbon County Election Administrator shall place on the ballot at the next primary election to be held in Red Lodge, Montana, on June 2, 2020, a ballot issue whereby the electors of the City of Red Lodge shall vote FOR or AGAINST the question of whether the City's Resort Tax should be renewed and amended in accordance with this Resolution.

Resort Tax

BALLOT STATEMENT

Shall the City renew and amend the Resort Tax of three (3%) on the retail value of the goods and services sold within Red Lodge, Montana, by lodging and camping facilities; restaurants and food service establishments; public establishments that serve alcoholic beverages by the drink; and establishments that sell luxuries and gift items?

The updated Resort Tax would be effective July 9, 2020, for twenty-five years and would be used as follows:

(A) Five percent (5%) for property tax relief;

Ninety-five percent (95%) for:

- (B) Capital improvements to streets, alleys, water, sewer, stormwater, emergency services, urban forestry, trails, parks, recreational facilities, city beautification and debt repayment.
- (C) Operational and Maintenance costs related to streets, alleys, urban forestry, trails, parks, recreational facilities and City beautification.

Statement of Implication

FOR the renewal and amendment of the three percent (3%) Resort Tax to become effective July 9, 2020 for a period of twenty-five (25) years and to amend the

property tax relief to five percent (5%) and to amend the use of the resort tax revenue for capital improvements to streets, alleys, water, sewer, stormwater, emergency services, trails, parks, recreational facilities, city beautification, debt repayment and operational and maintenance cost related to streets, alleys, urban forestry, trails, parks, recreational facilities and City beautification expenditures to ninety-five percent (95%).

AGAINST the renewal and amendment of the three percent (3%) Resort Tax to become effective July 9, 2020 for a period of twenty-five (25) years and to amend the property tax relief to five percent (5%) and to amend the use of the resort tax revenue for capital improvements to streets, alleys, water, sewer, stormwater, emergency services, urban forestry, trails, parks, recreational facilities and city beautification, debt repayment and operational and maintenance costs related to streets, alleys, urban forestry, trails, parks, recreational facilities and City beautification to ninety-five percent (95%).

BE IT FURTHER RESOLVED, , in accordance with §13-19-202, MCA, the Carbon County Election Administrator shall place on the ballot at the next primary election to be held in Red Lodge, Montana, on June 2, 2020, a ballot issue whereby the electors of the City of Red Lodge shall vote FOR or AGAINST the question of whether the City's Resort Tax should be renewed and amended in accordance with this Resolution.

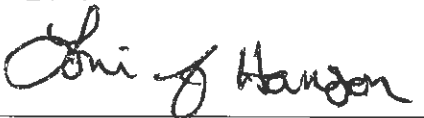
APPROVED by the City Council of the City of Red Lodge this 10th day of March, 2020.

CITY OF RED LODGE



WILLIAM LARSON, Mayor

ATTEST:



LONI HANSON, City Clerk

**BALLOT ISSUE
CITY OF RED LODGE
AMENDMENT #1**

**RENEW AND AMEND THE USE OF THE CITY'S RESORT TAX TO RENEW ON
JULY 9, 2020 AND AMEND AS TO HOW THE TAX REVENUE MAY BE USED**

BALLOT STATEMENT

Shall the City renew and amend the Resort Tax of three (3%) on the retail value of the goods and services sold within Red Lodge, Montana, by lodging and camping facilities; restaurants and food service establishments; public establishments that serve alcoholic beverages by the drink; and establishments that sell luxuries and gift items?

The updated Resort Tax would be effective July 9, 2020, for twenty-five years and would be used as follows:

(A) Five percent (5%) for property tax relief;

Ninety-five percent (95%) for Capital Improvements and Operations and Maintenance.

Described below in B and C:

- (B) Capital improvements to streets, alleys, water, sewer, stormwater, emergency services, urban forestry, trails, parks, recreational facilities, city beautification and debt repayment.
- (C) Operational and Maintenance costs related to streets, alleys, urban forestry, trails, parks, recreational facilities and City beautification.

Statement of Implication

_____ FOR the renewal and amendment of the three percent (3%) Resort Tax to become effective July 9, 2020 for a period of twenty-five (25) years and to amend the property tax relief to five percent (5%) and to amend the use of the resort tax revenue for capital improvements to streets, alleys, water, sewer, stormwater, emergency services, urban forestry, trails, parks, recreational facilities and city beautification, debt repayment and operational costs related to streets, alleys, urban forestry, trails, parks, recreational facilities and City beautification to ninety-five percent (95%).

_____ AGAINST the renewal and amendment of the three percent (3%) Resort Tax to become effective July 9, 2020 for a period of twenty-five (25) years and to amend the property tax relief to five percent (5%) and to amend the use of the resort tax revenue for capital improvements, to streets, alleys, water, sewer,

stormwater, emergency services, urban forestry, trails, parks, recreational facilities, city beautification, debt repayment and operational costs related to streets, alleys, urban forestry, trails, parks, recreational facilities and City beautification to ninety-five percent (95%).