

RESOLUTION 2016 – 83

A RESOLUTION APPROVING THE TAX BENEFITS APPLICATION OF GREAT DIVIDE SOLAR, LLC FOR QUALIFYING IMPROVEMENTS (EQUIPMENT PURCHASES) TO PROPERTY LOCATED AT 8896 CAPEPLACE DRIVE, CANYON CREEK, MONTANA, GEO CODE: 05-2109-09-1-01-01-0000 IN LEWIS AND CLARK COUNTY, MONTANA

WHEREAS, 15-24-1401 and 1402, MCA, provides for special property tax applications for new or expanding business; and

WHEREAS, 15-6-225, MCA, provides for industry engaged in the production of electrical energy in the amount of 1 megawatt or more by means of an alternative renewable energy source; and

WHEREAS, Lewis and Clark County has established a process, by resolution, for the use of the tax benefits described in 15-24-1401 and 1402, MCA; and

WHEREAS, an application has been made for tax benefits for a new or expanding business, Great Divide Solar, LLC, for property located at 8896 Capeplace Drive, Canyon Creek in Lewis and Clark County, Montana; and

WHEREAS, a public hearing was held on September 13 for the purpose of taking public comment on the application and it appears to be in the best interests of Lewis and Clark County and the inhabitants thereof that said tax abatement application be granted; and

WHEREAS, the abatement will begin the year after construction is completed. It is anticipated the abatement will begin in tax year 2018 and run through tax year 2027.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEWIS AND CLARK COUNTY THAT:

Section 1. Lewis and Clark County hereby grants the tax benefits application of Great Divide Solar, LLC for improvements and equipment used for a qualifying solar facility that will produce 1 megawatt or more of electrical energy by means of an alternative renewable energy source as defined in MCA 15-6-225 on property located at 8896 Capeplace Drive, Canyon Creek Montana- Geocode: 05-2109-09-1-01-01-0000. The abatement shall apply to the increase in taxable value caused by the purchase of new improvements and equipment for its solar energy operations and shall start in the year after construction is finished, anticipated for tax years 2018-2027, pursuant to the taxable value percentages outlined in 15-24-1402(1), MCA, as follows:


<u>Tax Year</u>	<u>Taxable Percentage</u>
Year 1	50% of taxable value
Year 2	50% of taxable value
Year 3	50% of taxable value



Year 4	50% of taxable value
Year 5	50% of taxable value
Year 6	60% of taxable value
Year 7	70% of taxable value
Year 8	80% of taxable value
Year 9	90% of taxable value
Year 10	100% of taxable value


DATED this 13th day of September, 2016.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Michael Murray, Chair

ATTEST:




Fabette DeHart, Clerk of the Board