

RESOLUTION NO. 2025-1

**A RESOLUTION REFERRING TO THE QUALIFIED ELECTORS OF THE GARDINER RESORT TAX AREA THE QUESTION OF WHETHER TO RENEW THE EXISTING THREE PERCENT (3%) RESORT TAX FOR A PERIOD OF TWENTY (20) YEARS**

**WHEREAS**, at an election held on April 8, 2014, the qualified electors of a proposed resort tax area in Gardiner, Park County, Montana established a resort tax area (the "Gardiner Resort Tax Area"); and

**WHEREAS**, at the same election held on April 8, 2014, the qualified electors of the Gardiner Resort Tax Area established a resort tax of three percent (3%), which is collected by businesses on the retail value of goods and services sold within the Gardiner Resort Tax Area for lodging, camping facilities, food service, luxuries, and gift items during the months of June, July, August, and September, effective thirty-five (35) days after the election for a period of twenty (20) years; and

**WHEREAS**, the three percent (3%) resort tax is used as follows:

- A. 5% to property tax relief.
- B. 5% to rebate fees that appear on the property tax bill; an equal amount per taxpayer.
- C. 5% to a Community Services and Cultural grant account.
- D. 5% to fund the operational expenses of the tax.
- E. 65% to an infrastructure, and community development grant account including, but not limited to; grants funding emergency services, major transportation improvements or maintenance, water and sewer work, energy efficiency and renewable investment in existing or future public facilities and other local projects as identified.
- F. 10% to a Visitor Center operations and maintenance account.
- G. 5% to the merchant as a collection fee; and

**WHEREAS**, at an election held on May 5, 2015, the qualified electors of the Gardiner Resort Tax Area voted for establishing the Gardiner Resort Area District (the "Gardiner Resort District"), pursuant to Mont. Code Ann. § 7-6-1532, to provide for the local governance of the Gardiner Resort Tax Area and provide for the local collection, appropriation, expenditure, enforcement and other administration of resort tax revenue collected within the Gardiner Resort Tax Area; and

**WHEREAS**, the Gardiner Resort District is governed by a district board of directors (the “Board”), pursuant to Mont. Code Ann. § 7-6-1505; and

**WHEREAS**, the Board has determined that there should be submitted to the qualified electors of the Gardiner Resort Tax Area the question of whether the existing three percent (3%) resort tax should be renewed for a period of twenty (20) years commencing on January 1, 2026; and

**WHEREAS**, the Board has determined that a mail ballot election conducted in accordance with the provisions of Title 13, Chapter 19, Parts 1-3, Mont. Code Ann., is in the best interests of the Gardiner Resort Tax Area and the electors thereof, and has notified the Park County Election Administrator of its intent to conduct a mail ballot election, with notification made not less than eighty-five (85) 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 Mont. Code Ann. § 13-19-205.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GARDINER RESORT DISTRICT:

1. Pursuant to Mont. Code Ann. § 7-6-1504, the Park County Election Administrator shall present to the qualified electors of the Gardiner Resort Tax Area the question of whether the existing three percent (3%) resort tax should be renewed for a period of twenty (20) years commencing on January 1, 2026.
2. In accordance with Mont. Code Ann. §§ 7-6-1504, 13-1-504, 13-1-505, and 13-19-104, the election shall be conducted by mail ballot, no earlier than eighty-five (85) days after the date of this Resolution.
3. The ballot issue on which the qualified electors of the Gardiner Resort Tax Area shall vote FOR or AGAINST is the question of whether the existing three percent (3%) resort tax should be renewed for a period of twenty (20) years commencing on January 1, 2026.
4. The three percent (3%) resort tax shall be pledged to fund the following purposes:

- A. 5% to property tax relief.
- B. 5% to rebate fees that appear on the property tax bill; an equal amount per taxpayer.
- C. 5% to a Community Services and Cultural grant account.
- D. 5% to fund the operational expenses of the tax.
- E. 65% to an infrastructure, and community development grant account including, but not limited to; grants funding emergency services, major transportation improvements or maintenance, water and sewer work, energy efficiency and renewable investment in existing or future public facilities and other local projects as identified.
- F. 10% to a Visitor Center operations and maintenance account.
- G. 5% to the merchant as a collection fee.

5. The effective date, if approved, shall be January 1, 2026.
6. The three percent (3%) resort tax shall be administered in accordance with applicable Montana resort tax law, Mont. Code Ann. §§ 7-6-1501, et seq., and all applicable ordinances adopted by the Gardiner Resort District.
7. Pursuant to Mont. Code Ann. § 7-6-1504(6), notice of the goods and services subject to the resort tax shall be made by a method described in Mont. Code Ann. § 13-1-108, with notice of the goods and services subject to tax being made two times, with at least six (6) days separating the notice, and with the first notice being no more than forty-five (45) days prior to the election, and the last notice being no less than thirty (30) days prior to the election.
8. Pursuant to Mont. Code Ann. § 7-6-1504(7), the Park County Election Administrator is hereby authorized and requested to cause notice of the call and holding of the elections by publishing notice at least three times no earlier than forty (40) days and no later than ten (10) days before the election in the Livingston Enterprise, a newspaper of general circulation in the County and the Gardiner Resort Tax Area, and in the Gardiner Chamber Newsletter.

PASSED BY THE BOARD OF DIRECTORS OF THE DISTRICT THIS 6<sup>th</sup>  
 DAY OF February, BY A VOTE OF 5 IN FAVOR AND 0 OPPOSED.

Robin  
Board Chair

Regl Dally 2-6-2025  
Board Vice-Chair

Blu John 2-6-2025  
Secretary/Treasurer

Ben J 2/7/2025  
Director

Binco Klein 2/7/25  
Director

OFFICIAL BALLOT

GARDINER RESORT TAX AREA  
PARK COUNTY, MONTANA  
3% RESORT TAX RENEWAL ELECTION  
MAY 6, 2025

INSTRUCTIONS TO VOTERS: Completely fill in the oval using a blue or black ink pen before the words “FOR Renewal of the 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 the Three Percent (3%) Resort Tax.”

Shall the existing resort tax of three percent (3%) collected by businesses on the retail value of goods and services sold within the Gardiner Resort Tax Area for lodging, camping facilities, food service, luxuries, and gift items be renewed for a period of twenty (20) years commencing January 1, 2026, to be used as follows?

- A. 5% to property tax relief.
- B. 5% to rebate fees that appear on the property tax bill; an equal amount per taxpayer.
- C. 5% to a Community Services and Cultural grant account.
- D. 5% to fund the operational expenses of the tax.
- E. 65% to an infrastructure, and community development grant account including, but not limited to; grants funding emergency services, major transportation improvements or maintenance, water and sewer work, energy efficiency and renewable investment in existing or future public facilities and other local projects as identified.
- F. 10% to a Visitor Center operations and maintenance account.
- G. 5% to the merchant as a collection fee.

- FOR Renewal of the Three Percent (3%) Resort Tax
- AGAINST Renewal of the Three Percent (3%) Resort Tax

RESOLUTION NO. 2025-2

**A RESOLUTION REFERRING TO THE QUALIFIED ELECTORS OF THE GARDINER RESORT TAX AREA THE QUESTION OF WHETHER TO INCLUDE THE MONTHS OF MAY AND OCTOBER IN THE COLLECTION OF THE THREE PERCENT (3%) RESORT TAX AND THE ONE PERCENT (1%) ADDITIONAL TAX**

**WHEREAS**, at an election held on April 8, 2014, the qualified electors of a proposed resort tax area in Gardiner, Park County, Montana established a resort tax area (the "Gardiner Resort Tax Area"); and

**WHEREAS**, at an election held on April 8, 2014, the qualified electors of the Gardiner Resort Tax Area established a resort tax of three percent (3%), which is collected by businesses on the retail value of goods and services sold within the Gardiner Resort Tax Area for lodging, camping facilities, food service, luxuries, and gift items during the months of June, July, August, and September, effective thirty-five (35) days after the election for a period of twenty (20) years.

**WHEREAS**, the three percent (3%) resort tax is used as follows:

- A. 5% to property tax relief.
- B. 5% to rebate fees that appear on the property tax bill; an equal amount per taxpayer.
- C. 5% to a Community Services and Cultural grant account.
- D. 5% to fund the operational expenses of the tax.
- E. 65% to an infrastructure, and community development grant account including, but not limited to; grants funding emergency services, major transportation improvements or maintenance, water and sewer work, energy efficiency and renewable investment in existing or future public facilities and other local projects as identified.
- F. 10% to a Visitor Center operations and maintenance account.
- G. 5% to the merchant as a collection fee; and

**WHEREAS**, at an election held on December 8, 2020, the qualified electors of the Gardiner Resort Tax Area established a one percent (1%) additional tax (the "Additional Tax"), which is also collected by businesses on the retail value of goods and services sold within the Gardiner Resort Tax Area for lodging, camping facilities, food service, luxuries, and gift items during the months of June, July, August, and September; and

**WHEREAS**, the one percent (1%) Additional Tax is used to partially fund

mandatory upgrades of the Gardiner/Park County Water and Sewer District, including rebuilding the waste water treatment facility (the "Project"); and

**WHEREAS**, the one percent (1%) Additional Tax currently terminates when the Project debts and costs are paid or on October 1, 2030, whichever occurs earlier, unless the qualified electors approve another levy for infrastructure; and

**WHEREAS**, at an election held on May 5, 2015, the qualified electors of the Gardiner Resort Tax Area voted for establishing the Gardiner Resort Area District (the "Gardiner Resort District"), pursuant to Mont. Code Ann. § 7-6-1532, to provide for the local governance of the Gardiner Resort Tax Area and provide for the local collection, appropriation, expenditure, enforcement and other administration of resort tax revenue collected within the Gardiner Resort Tax Area; and

**WHEREAS**, the Gardiner Resort District is governed by a district board of directors (the "Board"), pursuant to Mont. Code Ann. § 7-6-1505; and

**WHEREAS**, the Board has determined that there should be submitted to the qualified electors of the Gardiner Resort Tax Area the question of whether to include the months of May and October in the collection of the three percent (3%) resort tax and the one percent (1%) Additional Tax each year, effective January 1, 2026; and

**WHEREAS**, the Board has determined that a mail ballot election conducted in accordance with the provisions of Title 13, Chapter 19, Parts 1-3, Mont. Code Ann., is in the best interests of the Gardiner Resort Tax Area and the electors thereof, and has notified the Park County Election Administrator of its intent to conduct a mail ballot election, with notification made not less than eighty-five (85) 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 Mont. Code Ann. § 13-19-205.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GARDINER RESORT DISTRICT:**

1. Pursuant to Mont. Code Ann. § 7-6-1504, the Park County Election

Administrator shall present to the qualified electors of the Gardiner Resort Tax Area the question of whether to include the months of May and October in the collection of the three percent (3%) resort tax and the one percent (1%) Additional Tax each year, effective January 1, 2026.

2. In accordance with Mont. Code Ann. §§ 7-6-1504, 13-1-504, 13-1-505, and 13-19-104, the election shall be conducted by mail ballot, no earlier than eighty-five (85) days after the date of this Resolution.
3. The ballot issue on which the qualified electors of the Gardiner Resort Tax Area shall vote FOR or AGAINST is the question of whether to include the months of May and October in the collection of the three percent (3%) resort tax and the one percent (1%) Additional Tax each year, effective January 1, 2026.
4. The three percent (3%) resort tax shall be pledged to fund the following purposes:
  - A. 5% to property tax relief.
  - B. 5% to rebate fees that appear on the property tax bill; an equal amount per taxpayer.
  - C. 5% to a Community Services and Cultural grant account.
  - D. 5% to fund the operational expenses of the tax.
  - E. 65% to an infrastructure, and community development grant account including, but not limited to; grants funding emergency services, major transportation improvements or maintenance, water and sewer work, energy efficiency and renewable investment in existing or future public facilities and other local projects as identified.
  - F. 10% to a Visitor Center operations and maintenance account.
  - G. 5% to the merchant as a collection fee.
5. The Additional Tax shall be pledged to partially fund mandatory upgrades of the Gardiner/Park County Water and Sewer District, including rebuilding the waste water treatment facility.
6. The effective date, if approved, shall be January 1, 2026.
7. The three percent (3%) resort tax shall terminate after a period of twenty (20) years from the effective date, unless the qualified electors approval a renewal of the three percent (3%) resort tax.



8. The one percent (1%) Additional Tax shall terminate when the Project debts and costs are paid or on October 1, 2030, whichever occurs earlier, unless the qualified electors approve another levy for infrastructure
9. The three percent (3%) resort tax and the one percent (1%) Additional Tax shall be administered in accordance with applicable Montana resort tax law, Mont. Code Ann. §§ 7-6-1501, et seq., and all applicable ordinances adopted by the Gardiner Resort District.
10. Pursuant to Mont. Code Ann. § 7-6-1504(6), notice of the goods and services subject to the resort tax shall be made by a method described in Mont. Code Ann. § 13-1-108, with notice of the goods and services subject to tax being made two times, with at least six (6) days separating the notice, and with the first notice being no more than forty-five (45) days prior to the election, and the last notice being no less than thirty (30) days prior to the election.
11. Pursuant to Mont. Code Ann. § 7-6-1504(7), the Park County Election Administrator is hereby authorized and requested to cause notice of the call and holding of the elections by publishing notice at least three times no earlier than forty (40) days and no later than ten (10) days before the election in the Livingston Enterprise, a newspaper of general circulation in the County and the Gardiner Resort Tax Area, and in the Gardiner Chamber Newsletter.

PASSED BY THE BOARD OF DIRECTORS OF THE DISTRICT THIS 6<sup>th</sup> DAY OF February, BY A VOTE OF 5 IN FAVOR AND 0 OPPOSED.

Robin  
Board Chair

Greg Kelly 2-6-2025  
Board Vice-Chair

Bob Tuh  
Secretary/Treasurer

Beth W 2/7/2025  
Director

Bianca Klein 2/7/25  
Director

OFFICIAL BALLOT

GARDINER RESORT TAX AREA  
PARK COUNTY, MONTANA

TO INCLUDE MAY AND OCTOBER IN THE PERIOD OF  
COLLECTION OF THE RESORT TAX ELECTION

MAY 6, 2025

INSTRUCTIONS TO VOTERS: Completely fill in the oval using a blue or black ink pen before the words "FOR Including the Months of May and October in the Collection of the Three Percent (3%) Resort Tax and One Percent (1%) Additional 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 Including the Months of May and October in the Collection of the Three Percent (3%) Resort Tax and One Percent (1%) Additional Tax."

Shall the three percent (3%) resort tax and one percent (1%) additional tax collected by businesses on the retail value of goods and services sold within the Gardiner Resort Tax Area for lodging, camping facilities, food service, luxuries, and gift items also be collected during the months of May and October, such that the resort tax is collected each year during the months of May, June, July, August, September, and October?

- FOR Including the Months of May and October in the Collection of the Three Percent (3%) Resort Tax and One Percent (1%) Additional Tax
- AGAINST Including the Months of May and October in the Collection of the Three Percent (3%) Resort Tax and One Percent (1%) Additional Tax