

**RESOLUTION 2016 – 88**

**A RESOLUTION TO AMEND RESOLUTION 2016-17 APPROVING THE TAX BENEFITS APPLICATION OF GREEN MEADOW SOLAR, LLC FOR QUALIFYING IMPROVEMENTS( EQUIPMENT PURCHASES) TO PROPERTY LOCATED ON GREEN MEADOW ROAD, GEO CODES: 05-1994-23-1-01-01-0000 AND 05-1994-23-4-02-01-0000 IN LEWIS AND CLARK COUNTY, MONTANA, TO CLARIFY THE ABATEMENT WILL START THE YEAR AFTER CONSTRUCTION IS COMPLETED**

**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, Green Meadow Solar, LLC, for property located on Green Meadow Road in Lewis and Clark County, Montana; and

**WHEREAS**, a public hearing was held on April 5th 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.

**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.

**WHEREAS**, Lewis and Clark County granted the tax benefits application of Green Meadow Solar, LLC for equipment used to install 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 on Green Meadow Road- Geocodes: 05-1194-23-1-01-01-0000 and 05-1994-23-4-02-01-0000 for the increase in taxable value caused by the purchase of new improvements and equipment for its solar energy operations and issued Resolution 216-17.



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

**Section 1.** Resolution 2016-17 is hereby amended to clarify the abatement 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 29th day of September, 2016.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Michael Murray, Chair



  
Paulette DeHart, Clerk of the Board