

**BIG HORN COUNTY
BOARD OF COUNTY
COMMISSIONERS**

121 3rd St W
Room 301
Hardin, MT 59034



**BIG HORN COUNTY BOARD OF COUNTY
COMMISSIONERS MINUTES
February 6, 2025
9:30 AM**

Members
Lawrence Big Hair, Presiding Officer
George Real Bird III, Member
Larry Vandersloot, Member

1. Call to Order

Commissioner Vandersloot Pro Tempore calls meeting to order.

2. Roll Call

Commissioner Vandersloot Pro Tempore, Commissioner Real Bird, member, were both in attendance.

3. Claim Approvals

Commissioner Real Bird entertained a motion to approve 1218. The motion was seconded by Commissioner Vandersloot and passed unanimously.

4. Approve Minutes and Supporting Documents

Commissioner Real Bird entertained a motion to approve January 30, 2025. The motion was seconded by Commissioner Vandersloot and passed unanimously.

5. Personnel/Legal

PIP

Health Insurance Plan

(CLOSED DOOR)

Commissioner Real Bird entertained a motion to approve Health Insurance repayment contract. The motion was seconded by Commissioner Big Hair and passed unanimously.

6. Old Business

7. New Business

Tax Abatement

Denise Rios, Treasurer, presents CHS's 2024 abatement. She explains they don't have exact numbers, but it's looking to be around \$9,000. Virginia Dooley, explains it has to be done by resolution. Discussion over approval and if a resolution will be needed ensues. Commissioner Real Bird entertained a motion to table this till legal has a chance to review. The motion was seconded by Commissioner Vandersloot and passed unanimously.

Roads Budget Transfer Request

Mike Opie, Accountant, presents the Road and Bridge Budget transfer request of \$40,000 from fuel to supplies. Mike explains the transfer does not affect the overall budget. Commissioner Big Hair joined meeting. Commissioner Real Bird entertained a motion to approve. The motion was seconded by Commissioner Big Hair and passed unanimously.

MACo Resolution

Commissioner Real Bird entertained a motion to approve Resolution 2025-5, a resolution opposing legislation limiting MACo Lobbying on behalf of its members. The motion was seconded by Commissioner Big Hair and passed unanimously.

8. Public Comments

Denise Rios, Treasure, discusses Right of Ways and properties that are roads but are being taxed because they were once owned by people. They would like to take two pieces in particular off the tax rolls which is Mitchell Avenue and Mountain Crow Road, and the interstate. Commissioner

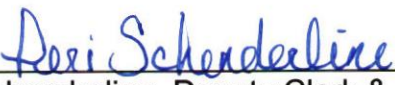
Vandersloot advises them to consult with legal.

9. Discussion

10. Adjourn

There being no other business, the board adjourned.

Approved: 
Lawrence Big Hair, Presiding Officer

Attest: 
Peri Schenderline, Deputy Clerk & Recorder



803 Highway 212 South
P.O. Box 909
Laurel, MT 59044-0909

February 23, 2024

Big Horn County County Commissioners
121 3rd St W
Hardin, MT 59034

✓ MAR 5 '24 RCVD
LV LP LP GRB3

Re: Application for Property Tax Abatement Application for Manufacturing Machinery, Fixtures, and Equipment - Laurel Refinery

Dear County Commissioners,

With this letter, we are requesting that our attached Class Eight Business Equipment Property be certified for the Property Tax Abatement for Manufacturing Machinery, Fixtures, and Equipment. The listed equipment is used to manufacture asphalt products from 8/01/2023 thru 12/31/2023.

Please contact Julie Petersen at julie.petersen@chsinc.com if you have any questions or need additional information.

I certify that, on the date of this application, my company is in substantial compliance with all rules, laws, orders and permit conditions applicable to the equipment that is the subject of this certification application.

Sincerely,

Julie Petersen
Financial Analyst
406-628-5297

Attachments



Property Tax Abatement Application for Manufacturing Machinery, Fixtures, and Equipment

ABATE
V1 9/2023

The property owner or the property owner's representative must submit this application to the local governing body of the county where the property is located for approval by resolution. Refer to [15-6-138, MCA](#) for the definition of manufacturing machinery, fixtures, and equipment, and for detailed information on the application process.

For property used in a manufacturing process for which the property owner did not seek approval prior to commencing construction, the property owner must apply by:

- March 1 of the year during which the abatement is first applicable for manufacturing machinery, fixtures, and equipment installed and placed in service after October 1, 2023; or
- January 31, 2024, for manufacturing machinery, fixtures, and equipment installed and placed in service after December 31, 2022, and before October 1, 2023.

Required Information

Applicant Name

CHS Hardin Asphalt Plant

Property Address

461 Industrial Park Rd

Mailing Address

803 Highway 212 South

City Hardin

State Montana

ZIP 59036

City Laurel

County Big Horn

State Montana ZIP 59044

Geocode(s) Can be found on the classification and appraisal notice.

22-0934-12-3-02-01-0000

Email julie.petersen@chsinc.com

Contact Phone (406) 628-5297

Assessment code(s) Can be found on the classification and appraisal notice.

T000700

Complete the questions below for the project's qualifying manufacturing machinery, fixtures, and equipment.

1. Project's construction commencement date 08/01/2023

2. Project's estimated construction completion date 12/31/2023

3. A project plan is included with the application providing specific descriptions of qualifying manufacturing machinery, fixtures, and equipment. ☐ Yes ☒ No

Project plan must include site plans, construction blueprints or CAD files, and detailed equipment list with complete installation costs for each qualifying component.

4. NAICS code for the property 2951

Applicant Signature Julie Petersen

Date 02/23/2024

Printed Name Julie Petersen

Important! The applicant must provide a copy of their application to the Department of Revenue within 30 days of submitting their application to the local governing body.

Questions? Contact us at dorpadindustrial@mt.gov or (406) 444-7968.

County Government Use Only

Within 120 days of receiving an application, the local governing body shall issue a decision whether to approve an abatement at 100%, 90%, or 80%. If the governing body fails to issue a decision within 120 days of receiving an application, the application is considered approved in an amount equal to 100%. If an applicant's property qualifies for the abatement, the local governing body may not deny the abatement and the minimum amount of the abatement may not be less than 80%. Please refer to [15-6-138, MCA](#), for detailed information on the application process.

Complete the questions below.

1. Tax abatement application received on _____
2. Local governing body published public hearing notice within 60 days of receiving a completed application.
☐ Yes ☐ No
3. Public hearing held on _____
4. Project tax abatement ☐ Approved ☐ Denied
If Approved, exemption amount is: ☐ 100% ☐ 90% ☐ 80%
5. Approved tax abatement to be implemented beginning Tax Year _____

In the first five years after the manufacturing machinery, fixtures, and equipment assets are placed in service, the assets will be designated as 80% exempt, 90% exempt or 100% exempt. The initial year that the assets are placed in service must be designated in the approving resolution.

The exemption must be phased out at a rate of 20% of the amount allowed by the local governing body with the property being assessed at 100% of its taxable value after a 10-year period. In subsequent years, the property must be taxed at 100% of its taxable value.

Important! Approved application and resolution must be sent to:

Department of Revenue
PO Box 8018
Helena MT 59604-8018

County Official Signature L. Big Hair Date 2/6/25
Printed Name Lawrence Big Hair Title Presiding Officer

Questions? Contact us at dorpadindustrial@mt.gov or (406) 444-7968.

Business Unit	Object Account	Subsidiary	GL Date	Asset Number	Description	AFE	Batch Date	Document Number	Remark	Additions	Property Type
752175	23400	125	8/31/2023	268824	Upgrade Tank Level Gauges	EB2353 A B I	8/15/2023	146557	EB2353 B	17,010.00	PP - Personal Property
752175	23400	125	8/31/2023	268825	Upgrade Tank Level Gauges	EB2353 A B I	8/15/2023	146557	EB2353 B	264,287.57	PP - Personal Property
				Grand Total						281,297.57	

Budget Transfer Request

[illegible]

COUNTY OF BIG HORN, MONTANA

RESOLUTION 2025- 5

PREAMBLE:

A Resolution of the Board of County Commissioners opposing legislation limiting or prohibiting Montana Association of Counties lobbying on behalf of its members.

RECITALS:

Big Horn County is a member of the Montana Association of Counties.

MCA § 7-5-2141 authorizes and empowers Montana's counties to join and pay for such membership with county funds, allowing for the cooperation with other counties of this state to further good governance and to protect county interests.

The "Montana Association of County Commissioners" was formed in January 1909, for the purposes of providing advocacy on behalf of its members at the State Legislature.

In 1973, the Association was reorganized as the "Montana Association of Counties" to allow for the creation of a permanent office and authorized the hiring of an Executive Director and appropriate staff to further that purpose.

The Montana Association of Counties represents all fifty-six counties in Montana and shares the same constituents as the entire Montana Legislature.

Without Association representation on legislation that impacts counties throughout the state, advocacy by elected county officials will be muted through lack of representation in the Capitol Building.

The alternative of sending Commissioners to Helena will result in significant time and costs incurred by each member county, including Big Horn County.

While Zoom is an option for remote testimony, in our opinion it is not as effective as physical presence on a daily basis as legislation develops and does not allow meaningful participation outside the hearing rooms.

Local governments are intergovernmental partners in performing the work demanded by our like constituents, and the passage of legislation requiring local governments to carry out the demands of the legislature requires consultation with intergovernmental partners to ensure the consequences are intended and decisions are informed (Bradley v. Saxbe, D.C.D.C. 1974. United States District Court, District of Columbia).

The State of Montana, the Legislature, Governor's Office, and other Statewide Elected Offices utilize and pay dues or fees with taxpayer funds for membership in similarly missioned organizations for advocacy on their behalf, which is inconsistent with the effort to limit the counties collective voices.

The Montana Association of Counties, with direction from its leadership as elected by the full membership, carries out advocacy on the collective policies and direction of County Elected Officials, primarily County Commissioners.

THEREFORE:

Therefore, the Board of County Commissioners of Big Horn County hereby states that it opposes any legislation that limits or prohibits lobbying by the Montana Association of Counties.

ENACTED:

This 6th day of February, 2025, in Hardin, Montana.

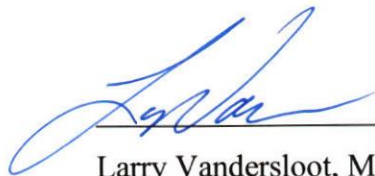
BOARD OF COMMISSIONERS
BIG HORN COUNTY, MONTANA

A handwritten signature in blue ink, appearing to read "L. Big Hair", written over a horizontal line.

Lawrence Big Hair, Presiding Officer

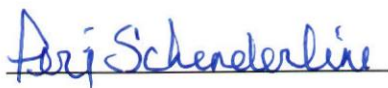
A handwritten signature in black ink, appearing to read "George Real Bird III", written over a horizontal line.

George Real Bird III, Member

A handwritten signature in blue ink, appearing to read "Larry Vandersloot", written over a horizontal line.

Larry Vandersloot, Member

ATTEST:

A handwritten signature in blue ink, appearing to read "Peri Schenderline", written over a horizontal line.

Peri Schenderline

Deputy Clerk and Recorder