



# BOARD of COMMISSIONERS

COUNTY OF CARBON • STATE OF MONTANA

Post Office Box 887  
Red Lodge, MT 59068

Phone: (406) 446-1595  
Fax: (406) 446-2640

## RESOLUTION NO. 2023-19

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS (BOARD) SUBMITTING TO THE QUALIFIED ELECTORS OF THE RED LODGE MOUNTAIN RESORT AREA, CARBON COUNTY, MONTANA, THE QUESTION OF RENEWING THE RED LODGE MOUNTAIN RESORT TAX AREA AND CONTINUE TO TAX ALL FOOD, BEVERAGES, AND OTHER SALES WITHIN THE AREA AT 3% AND CONTINUE TO TAX LIFT TICKETS AT 2% FOR THE FIRST FIVE (5) YEARS AND INCREASE TO 3% IN IN YEAR SIX (6).

This Resolution was introduced by Scott Miller; moved by Commissioner Scott Blair and seconded by Commissioner Bill Block. This Resolution was adopted unanimously.

### RECITALS

WHEREAS, Ordinance No. 2008-1 for the Administration of the Resort Tax for the Red Lodge Mountain Resort Area in Carbon County ceases to be effective May 1, 2024; and

WHEREAS, the Red Lodge Mountain Resort Area may not amend a resort tax unless the resort tax question has been approved by a majority of the qualified electors voting on the question pursuant to §7-6-1504(1); and

WHEREAS, the Board of County Commissioners (the "Board") of Carbon County, Montana (the "County") is authorized to call an election regarding the renewal of the resort tax by resolution pursuant to § 7-6-1504(2)(b); and

WHEREAS, the Board desires to renew and amend the resort tax so that lift ticket sales both sold on premise and online, will be taxed at 2% for the first 5 years and increase to a 3% tax in year 6; and

WHEREAS, the Board intends to keep the appropriate uses of the tax the same as what is outlined in Ordinance 2008-1; and

WHEREAS, on May 11, 2023 the Board adopted Resolution 2023-13 stating their intent to hold an election September 12, 2023 to impose a for The Renewal of the Red Lodge Mountain Resort Area and Resort Tax.

NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

1. The Board hereby calls and directs a special mail ballot county election be held

on September 12, 2023, for the purpose of voting on the following question:

Shall the Red Lodge Mountain Resort continue to tax all food, beverages, and other sales within the Area at 3% and continue to tax lift tickets (both sold on premise and online) at 2% for the first 5 years and increase the tax on lift tickets to 3% in year 6? Commissioners intend to keep the appropriate uses of the tax the same as what is outlined in Ordinance 2008-1 (stated below).

Improving and maintaining the state secondary highway, commonly referred to as the "Ski Run Road", from the Westfork Road to the Red Lodge Mountain Resort; then

Improving and maintaining the Westfork Road from the exterior boundary of the City of Red Lodge to the Ski Run Road; then

Improving and maintaining the Westfork Road to its intersection with the Ski Run Road; then

Improving and maintaining the public water and sewer systems and public parking lot and other open space areas at the Red Lodge Mountain Resort; then

Improving and maintaining public safety services, including but not limited to the purchase of ambulances, fire trucks and the like.

2. Conduct of Election. All qualified electors of the Red Lodge Mountain Resort Area shall be entitled to vote in the special election. The Carbon County Election Administrator is hereby requested and authorized to give proper notice of the close of registration and thereafter prepare printed lists of the electors in the County entitled to vote in the election in the County and to conduct the election in the form and manner prescribed by law.

3. Notice of Election. The Election Administrator is hereby authorized and requested to cause notice of the call and holding of the election to be given by publishing notice at least two times no earlier than 40 days and no later than 10 days before the election in the Carbon County News, a newspaper of general circulation in the County. The notice of election as published shall read substantially as follows:

NOTICE OF SPECIAL ELECTION  
Carbon County, Montana  
June 22, 2023

NOTICE IS HEREBY GIVEN by the Board of County Commissioners (the "Board") of Carbon County, Montana (the "County"), that pursuant to a certain resolution duly adopted at a regular meeting of the Board on June 13, 2023, a mail ballot special election of the registered voters of the County will be held on September 12, 2023, for the purpose of voting on the following question:

Shall the Red Lodge Mountain Resort continue to tax all food, beverages, and other sales within the Area at 3% and continue to tax lift tickets (both sold on premise and online) at 2% for the first 5 years and increase the tax on lift tickets to 3% in year 6? Commissioners intend to keep the appropriate uses of the tax the same as what is outlined in Ordinance 2008-1 (stated below).

Improving and maintaining the state secondary highway, commonly referred to as the "Ski Run Road", from the Westfork Road to the Red Lodge Mountain Resort; then

Improving and maintaining the Westfork Road from the exterior boundary of the City of Red Lodge to the Ski Run Road; then

Improving and maintaining the Westfork Road to its intersection with the Ski Run Road; then

Improving and maintaining the public water and sewer systems and public parking lot and other open space areas at the Red Lodge Mountain Resort; then

Improving and maintaining public safety services, including but not limited to the purchase of ambulances, fire trucks and the like.

The special election shall be by mail ballot and shall be conducted by the office of the County Election Administrator, Carbon County, 17 West 11<sup>th</sup> Street, Red Lodge, Montana, 59068.

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County Clerk and Recorder

Publish: August 3, 2023  
August 10, 2023

4. Ballots. The Election Administrator is hereby requested to prepare suitable ballots for use at the election at the polling places, together with the precinct lists.

5. Form of Ballot. The ballot shall be printed in substantially the following form:

OFFICIAL BALLOT  
CARBON COUNTY, MONTANA  
RED LODGE RESORT TAX AREA ELECTION  
September 12, 2023

INSTRUCTIONS TO VOTERS: Make an X or similar mark in the vacant square before the words "FOR, the continued resort tax on food, beverages, and other sales at 3% and lift tickets (both sold on premise and online) at 2% for the first 5 years and increase to 3% in year 6" if you wish to vote in favor of renewing the Resort Tax Area and amending the Resort Tax; if you are opposed to renewing the Resort tax at Red Lodge Mountain, make an X or similar mark in the vacant square before the words "AGAINST, the continued resort tax on food, beverages, and other sales at 3% and lift tickets (both sold on premise and online) at 2% for the first 5 years and increase to 3% in year 6."

Shall the Red Lodge Mountain Resort continue to tax all food, beverages, and other sales within the Area at 3% and continue to tax lift tickets (both sold on premise and online) at 2% for the first 5 years and increase the tax on lift tickets to 3% in year 6? Commissioners intend to keep the appropriate uses of the tax the same as what is outlined in Ordinance 2008-1 (stated below).

Improving and maintaining the state secondary highway, commonly referred to as the "Ski Run Road", from the Westfork Road to the Red Lodge Mountain Resort; then

Improving and maintaining the Westfork Road from the exterior boundary of the City of Red Lodge to the Ski Run Road; then

Improving and maintaining the Westfork Road to its intersection with the Ski Run Road; then

Improving and maintaining the public water and sewer systems and public parking lot and other open space areas at the Red Lodge Mountain Resort; then

Improving and maintaining public safety services, including but not limited to the purchase of ambulances, fire trucks and the like.

FOR, the continued resort tax on food, beverages, and other sales at 3% and lift tickets (both sold on premise and online) at 2% for the first 5 years and increase to 3% in year 6

AGAINST, the continued resort tax on food, beverages, and other sales at 3% and lift tickets (both sold on premise and online) at 2% for the first 5 years and increase to 3% in year 6

6. Notice to County Election Administrator. A copy of this resolution will be provided to the Election Administrator as soon as possible after its adoption and approval, and no later than June 16, 2023, in order to inform her of the details of the election and the pertinent requests and authorizations as to the conduct of the election.

PASSED AND ADOPTED by the Board of County Commissioners of Carbon County, Montana, this 13th day of June, 2023.

BOARD OF COUNTY COMMISSIONERS  
Carbon County, Montana

By:   
Presiding Officer

By:   
Member

By:   
Member

Attested

  
County Clerk and Recorder