

BIG SKY RESORT AREA DISTRICT  
ORDINANCE No. 99-01 - ORD  
(Effective on March 22, 2018)

AN ORDINANCE DESCRIBING THE PROCEDURE FOR THE APPROPRIATION OF  
RESORT TAX FUNDS

PURSUANT TO THE AUTHORITY VESTED IN THE BIG SKY RESORT AREA DISTRICT BOARD OF DIRECTORS UNDER §§ 7-6-1505, 7-6-1542 & 7-6-1547, MCA, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE BIG SKY RESORT AREA DISTRICT TO AMEND ORDINANCE NO. 99-01 - ORD AS FOLLOWS:

**Section 1. Appropriation Procedure --- Application.** (A) Any organization may apply for receipt of resort tax funds in the manner established by the Board of Directors of the Big Sky Resort Area District ("Board").

(B) An application must be received and deemed complete by the Board by the date designated by the Board each year. Earlier submission is encouraged in order to meet the completeness requirement.

(C) Rollover Request – An organization that has not been authorized to expend resort tax funds over more than one year as provided in Section 3(c) may request a rollover of unspent funds from the prior year's allocation and must provide a brief narrative of why the rollover is requested. Such a rollover request must be based upon the original request, provide a brief narrative of the reasons for request, and confirm that the intent of the original appropriation contract will be followed.

(D) To be considered for receipt of resort tax funds, the applicant organization must provide the information requested by the Board which shall include, but is not limited to, the following:

- (i) The name, address, and telephone number of the applicant organization making the request for the resort tax funds;
- (ii) The name of the project, and the name, address and telephone number of the contact person for the project;
- (iii) The articles of incorporation, if any, if requested by the board, of the applicant organization making the request for resort funds and a description of the purpose of the organization;
- (iv) A description of the following:
  - (1) The nature, goals and purpose of the project;
  - (2) The economic benefit of the project to the Big Sky Resort Area District;
  - (3) Any negative impacts to the Big Sky Resort Area District, including but not limited to impacts upon the environment, economy, and infrastructure of the area if the request for resort tax funds is not granted;
  - (4) The cost breakdown of the project, use of resort tax funds for the project, project cash flow and draw request schedule;
  - (5) Relationship of the cost of the project to the overall budget of the applicant organization;
  - (6) A copy of the applicant organization's current budget;

- (7) The anticipated effect of the project on the future of the applicant organization;
  - (8) A statement as to whether or not the project will require future funding requests to the Board; and if so, a description of anticipated future project needs;
  - (9) A statement as to whether or not the project could continue if the Board did not grant future funding requests, and if not, why not; and
  - (10) Whether or not the receipt of resort tax funds would lower the individual personal tax, mill levy or fee imposed on any persons or legal entities within the Resort Area District.
- (v) If the proposal involves a project that requires expenditure of funds over a period longer than one year, provide a detailed time table for the expenditure of funds. No projects will be considered which require expenditure of funds over a period longer than 3 years.
- (E) Failure to provide the above information may result in immediate denial of the application.
- (F) The applications are public documents and shall be available for public inspection during the hours when the Board's administrative office is open. Copies of the applications may be provided at a cost to be determined by the Board.
- (G) The word "organization" as used in this Ordinance means any natural person, association, organization, profit and nonprofit corporation, governmental unit, or other legal entity.

**Section 2. Appropriation Procedure --- Presentation of Application for Resort Tax Funds at Public Meeting and Opportunity for Public Comment.** (a) Each applicant organization shall make a presentation of its application and proposed project at a public meeting which shall be held at a time to be set by the Board.

(b) The public shall have a reasonable opportunity to comment on the applications at this public meeting. Comment may be made orally or in writing, and must be submitted to the Board at the time of the public meeting, unless another date is approved by a majority of the Board.

**Section 3. Deliberation by Board and Appropriation of Funds.** (a) At the next regularly scheduled meeting after the public meeting described in Section 2, or as soon thereafter as practicable, the Board shall appropriate resort tax funds to the organizations selected by the Board, in amounts and under conditions as specified by the Board for receipt of the funds. The selection of organizations, the amount of funds appropriated and the conditions placed upon organizations for receipt of funds are within the Board's discretion as limited by Section 19 of 98-01-ORD.

(b) In order to receive funds, all successful resort tax applicant organizations must enter into an "Agreement for the Receipt of Resort Tax Funds" with the Board which details the duties and conditions for receipt of resort tax funds.


(c) Appropriations must be spent within one year unless a longer period is expressly justified and allowed by the Board. The Board may consider allowing resort tax funds to be spent over a period longer than one year but no longer than three years for proposals where such a time period is necessary to complete a long-term project such as building construction or the purchase of large-scale or specialized equipment.

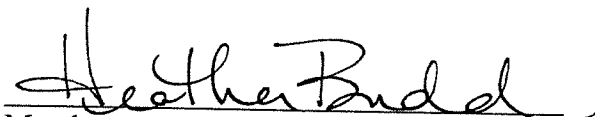
**Section 4. Emergency Appropriations.** (a) For purposes of this section, and “emergency” mean a serious, unforeseen and unanticipated circumstance that has occurred subsequent to the time that the Board’s appropriations were made for a particular year, and that demands immediate action by the Board.

(b) If an emergency exists within or affects the Big Sky Resort Area District, and organization may apply for an emergency appropriation by making a request to the Board either orally or in writing.

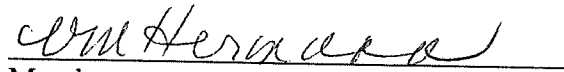
(c) A super majority vote of the Board is required in order to approve an emergency appropriation.

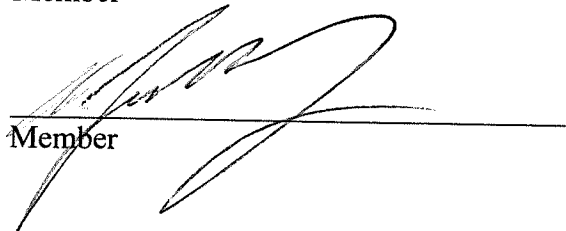
Date of First Reading: January 10, 2018      Date of Second Reading: February 14, 2018

BY:       DATE: 4/4/18  
Chairman, Board of Directors of the  
Big Sky Resort Area District

  
Member

  
Member

  
Member

  
Member