

CITY OF POLSON COMMISSION MEETING AGENDA

VIRTUALLY (VIA ZOOM)*

October 5, 2020

7:00 P.M.

Link to meeting: <https://zoom.us/j/98032935704> -- OR --
dial in by phone: 253-215-8782, meeting ID: 980-3293-5704

1. CALL TO ORDER

Mayor Briney

2. PLEDGE OF ALLEGIANCE

Mayor Briney

3. APPROVAL OF PROPOSED AGENDA

Mayor Briney

4. PUBLIC COMMENT ON SIGNIFICANT MATTERS TO THE PUBLIC **NOT** ON THE AGENDA (address items to the Chair. Commission takes no action on items discussed)

5. CONSENT AGENDA

- a. June 30, 2020 Claims
- b. September 18-30, 2020 Claims
- c. City Commission Electronic Public Hearing Minutes September 21, 2020
- d. City Commission Written Summary Public Hearing Minutes September 21, 2020
- e. City Commission Electronic Meeting Minutes September 21, 2020
- f. City Commission Written Summary Meeting Minutes September 21, 2020

6. CITY MANAGER COMMENTS

City Manager Ed Meece

NEW BUSINESS

pg. 17

7. APPOINTMENT OF CITY COMMISSIONER WARD II, APPLICANTS: David Coffman, Patricia Corrigan-Ekness

City Manager Ed Meece

Vote Required

pg. 21

8. RESOLUTION 2020-TBD, PRESENTING THE QUESTION OF A RESORT TAX TO THE ELECTORS OF THE CITY OF POLSON ON A JANUARY 2021 SPECIAL ELECTION BALLOT

City Finance Officer Cindy Dooley, City Planner Kyle Roberts

vote required

9, ADJOURN

The City of Polson encourages public participation in its public meetings and hearings. In doing so the City holds its meetings in handicapped accessible facilities. Any persons desiring accommodations for a handicapping condition should call the City Clerk at 883-8203 for more information.

***The Polson City Commission is holding a virtual meeting as part of the City of Polson's COVID-19 transmission mitigation efforts.**

10/01/20
11:38:32

CITY OF POLSON
Claim Details by Fund, Account
For the Accounting Period: 6/20

Page: 1 of 2
Report ID: AP100Z

For doc #s from 137619 to 137650

5a.

Fund	Department Name (Account)	Vendor #/Name	Description	Amount
2211 Skate Park Fund	460430 Parks	000017 TOTAL SCREEN DESIGN	PRKS-SKATEPARK CAPS	89.44
2211 Skate Park Fund	460430 Parks	000017 TOTAL SCREEN DESIGN	PRKS-SKATEPARK T-SHI	295.38
			Total for Fund:	384.82
5010 Golf Fund	460446 Golf Course -	2418 PARSONS TRACTOR &	GLFM-KUB CUSHION	316.94
			Total for Fund:	316.94
			Total:	701.76

10/01/20
11:38:33

CITY OF POLSON
Fund Summary for Claims
For the Accounting Period: 6/20

Page: 2 of 2
Report ID: AP110

Fund/Account	Amount
2211 Skate Park Fund	
101000	\$384.82
5010 Golf Fund	
101000	\$316.94
Total:	\$701.76

For doc #s from 137614 to 137695

56.

Fund	Department Name (Account)	Vendor #/Name	Description	Amount
1000 General All-Purpose Fund	323014 Zoning Conf/Spec Use	999999 DAVID & ARLINDA STEFFES	BLDG-APPLICATION DEN	100.00
1000 General All-Purpose Fund	410360 Municipal Court	5193 KELLEY CONNECT	CORT-SHARED COPIER	87.90
1000 General All-Purpose Fund	410360 Municipal Court	000010 CENTURYLINK	CORT-SHARED FAX SERV	17.29
1000 General All-Purpose Fund	410400 Administrative Services	000282 QUILL CORPORATION	ADMN-INK PENS	16.99
1000 General All-Purpose Fund	410400 Administrative Services	000282 QUILL CORPORATION	ADMN-LEGAL PAD CANAR	35.98
1000 General All-Purpose Fund	411200 Facilities (Shared Costs)	000011 MISSION VALLEY POWER	FACL-CITY HALL	212.24
1000 General All-Purpose Fund	411200 Facilities (Shared Costs)	000011 MISSION VALLEY POWER	FACL-FIRE HALL	124.95
1000 General All-Purpose Fund	411200 Facilities (Shared Costs)	000011 MISSION VALLEY POWER	FACL-HVAC SYSTEM	286.64
1000 General All-Purpose Fund	411200 Facilities (Shared Costs)	5235 ALMA LUCAS	FACL-FLWRS L WALTER	34.99
1000 General All-Purpose Fund	411200 Facilities (Shared Costs)	000282 QUILL CORPORATION	FACL-LYSOL WIPES	6.79
1000 General All-Purpose Fund	411200 Facilities (Shared Costs)	000282 QUILL CORPORATION	FACL-ASST OFFICE SUP	143.05
1000 General All-Purpose Fund	411200 Facilities (Shared Costs)	5193 KELLEY CONNECT	FACL-COPIER 3551CI	93.82
1000 General All-Purpose Fund	411200 Facilities (Shared Costs)	5193 KELLEY CONNECT	FACL-COPIER 305	38.50
1000 General All-Purpose Fund	411200 Facilities (Shared Costs)	000010 CENTURYLINK	FACL-FAX SERVICE	33.79
1000 General All-Purpose Fund	411200 Facilities (Shared Costs)	2943 CLICK HERE DESIGNS	FACL-EMAIL, ON-LINE	110.75
1000 General All-Purpose Fund	420140 Crime Control and	000011 MISSION VALLEY POWER	POLC-STORAGE SHED	33.21
1000 General All-Purpose Fund	420140 Crime Control and	000011 MISSION VALLEY POWER	POLC-1ST ST E STRG B	15.00
1000 General All-Purpose Fund	420140 Crime Control and	000020 PROVIDENCE HEALTH &	POLC-CR20-1038	95.00
1000 General All-Purpose Fund	420140 Crime Control and	000150 PETTY CASH FUND	POLC-BICYCLE AUTION	200.00
1000 General All-Purpose Fund	420140 Crime Control and	5193 KELLEY CONNECT	POLC-SHARED COPIER	87.89
1000 General All-Purpose Fund	420140 Crime Control and	000010 CENTURYLINK	POLC-SHARED FAX SERV	17.29
1000 General All-Purpose Fund	420140 Crime Control and	5265 MT INSULATION LLC	POLC-2" SPRY FOAM IN	2,400.00
1000 General All-Purpose Fund	420140 Crime Control and	000046 BEACON TIRE CENTER	POLC-TIRE REPAIR	16.00
1000 General All-Purpose Fund	420140 Crime Control and	000046 BEACON TIRE CENTER	POLC-INTER FRNT BRK,	559.95
1000 General All-Purpose Fund	420400 Fire Protection and	5262 FIRE CATT, LLC	FIRE-FIRE HOSE TESTI	3,488.96
1000 General All-Purpose Fund	420400 Fire Protection and	5000 FIRE STATION SOFTWARE LLC	FIRE-ANNUAL MAINT CL	382.00
1000 General All-Purpose Fund	420400 Fire Protection and	000026 POLSON AUTO PARTS, INC.	FIRE-HEAD LAMP	98.28
1000 General All-Purpose Fund	420400 Fire Protection and	000026 POLSON AUTO PARTS, INC.	FIRE-SHARED OIL DRY	210.00
1000 General All-Purpose Fund	430240 Road and Street	000026 POLSON AUTO PARTS, INC.	STRT-SHARED OIL DRY	210.00
1000 General All-Purpose Fund	430240 Road and Street	000026 POLSON AUTO PARTS, INC.	STRT-10 AMP FUSE	5.90
1000 General All-Purpose Fund	430240 Road and Street	000026 POLSON AUTO PARTS, INC.	STRT-OIL FLTR, 5W20	70.14
1000 General All-Purpose Fund	430240 Road and Street	000026 POLSON AUTO PARTS, INC.	STRT-THERM SWTCH	91.28
1000 General All-Purpose Fund	430240 Road and Street	000026 POLSON AUTO PARTS, INC.	STRT-1GAL ANTIFREEZE	24.21
1000 General All-Purpose Fund	430240 Road and Street	000011 MISSION VALLEY POWER	STRT-CITY SHOP	126.19
1000 General All-Purpose Fund	430240 Road and Street	000034 WESTERN BUILDING CENTER	STRT-EYE BOLTS	4.98
1000 General All-Purpose Fund	460430 Parks	000026 POLSON AUTO PARTS, INC.	PRKS-SET RAT TP DI S	109.00
1000 General All-Purpose Fund	460430 Parks	000026 POLSON AUTO PARTS, INC.	PRKS-KRYLON IND RUST	18.42
1000 General All-Purpose Fund	460430 Parks	000026 POLSON AUTO PARTS, INC.	PRKS-WHEEL BOLT/NUT	12.10
1000 General All-Purpose Fund	460430 Parks	000026 POLSON AUTO PARTS, INC.	PRKS-WINDSHIELD WASH	5.28
1000 General All-Purpose Fund	460430 Parks	000011 MISSION VALLEY POWER	PRKS-CITY PARKS	445.81
1000 General All-Purpose Fund	460430 Parks	000011 MISSION VALLEY POWER	PRKS-KERR DAM/BB FIE	36.16
1000 General All-Purpose Fund	460430 Parks	000020 PROVIDENCE HEALTH &	PRKS-PRE EMPLYMNT LA	25.00
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-BLKTOP FILLER,	38.78
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-BLKTOP FILLER	29.99
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-HEXWASHER, FAST	15.20
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-FLEX SEALANT	8.79
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-LAUNDRY FAUCET	46.49
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-FULL PORT BALL	23.98
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-HNDCP BLU PAINT	37.45
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-HIGHWAY STRIPIN	22.47
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-GALV NPL, TEE,	58.55
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-GALV NPL	3.99

For doc #s from 137614 to 137695

Fund	Department Name (Account)	Vendor #/Name	Description	Amount
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-CIRC CEMO BLD	16.49
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-ANTI-FREEZE, PR	75.34
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-LUMBER, REBBAR	69.41
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-SPECMIX TYPE S,	18.29
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-MIDWEST	17.10
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-LATH WOOD	21.00
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-CINCH CLAMP	2.34
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-ASST PRODUCT	52.02
1000 General All-Purpose Fund	460430 Parks	000034 WESTERN BUILDING CENTER	PRKS-T-POST	59.90
1000 General All-Purpose Fund	460430 Parks	000046 BEACON TIRE CENTER	PRKS-TURF TIRE	75.00
			Total for Fund:	10,824.31
2211 Skate Park Fund	460430 Parks	000017 TOTAL SCREEN DESIGN	PRKS-SKATEPARK CLOTH	228.68
			Total for Fund:	228.68
2223 Parks - Pickle Ball	460446 Golf Course -	5264 BSN SPORTS LLC	PRKS-BLK WINDSCREEN	2,540.00
			Total for Fund:	2,540.00
2394 Building Code Enforcement	323011 Plan Review Fees	999999 DAVID & ARLINDA STEFFES	BLDG-NO PLANREIVEW	24.24
2394 Building Code Enforcement	420500 Protective Inspections	000282 QUILL CORPORATION	BLDG-LEXMARK BLK TON	59.99
2394 Building Code Enforcement	420500 Protective Inspections	5130 RONAN MOTORS	BLDG-2020 CHEV TRAX	20,248.00
			Total for Fund:	20,332.23
2395 Tree Fund	480150 Tree Conservation	000011 MISSION VALLEY POWER	PRKS-SPORTS CMLX, W	15.00
			Total for Fund:	15.00
2401 Light Maintenance	430263 Street Lighting	000011 MISSION VALLEY POWER	FACL-STRT LGHT 03016	1,497.60
			Total for Fund:	1,497.60
2402 Light Maintenance	430263 Street Lighting	000011 MISSION VALLEY POWER	FACL-STRT LGHT 03016	482.64
			Total for Fund:	482.64
2820 Gas Apportionment Tax	430240 Road and Street	5049 FLATHEAD SIGNS & GRAPHICS	STRT-36" DETOUR SIGN	441.04
2820 Gas Apportionment Tax	430240 Road and Street	000241 NORMONT EQUIPMENT CO.	STRT-SQ POST, ANCHOR	443.36
2820 Gas Apportionment Tax	430240 Road and Street	5049 FLATHEAD SIGNS & GRAPHICS	STRT-REFLECTIVE OVERL	65.00
			Total for Fund:	949.40
5010 Golf Fund	460446 Golf Course -	1864 CHS/MOUNTAIN WEST	GLFM-FUEL	978.62
5010 Golf Fund	460446 Golf Course -	2323 R & R PRODUCTS, INC.	GLFM-ROTARY BLADE	153.20
5010 Golf Fund	460446 Golf Course -	2094 WILBUR ELLIS COMPANY	GLFM-TAND FERTILIZER	1,996.00
5010 Golf Fund	460446 Golf Course -	2094 WILBUR ELLIS COMPANY	GLFM-FUNGICIDE	919.50
5010 Golf Fund	460446 Golf Course -	2094 WILBUR ELLIS COMPANY	GLFM-GREENS GRD	1,468.95
5010 Golf Fund	460446 Golf Course -	2094 WILBUR ELLIS COMPANY	GLFM-REPLENISH STND	-1,284.85
5010 Golf Fund	460446 Golf Course -	000011 MISSION VALLEY POWER	GLFM-GOLF SHED	296.94

For doc #s from 137614 to 137695

Fund	Department Name (Account)	Vendor #/Name	Description	Amount
5010 Golf Fund	460446 Golf Course -	000011 MISSION VALLEY POWER	GLFM-25 HP PUMP	1.65
5010 Golf Fund	460446 Golf Course -	000011 MISSION VALLEY POWER	GLFM-60 HP PUMP	354.86
5010 Golf Fund	460446 Golf Course -	000011 MISSION VALLEY POWER	GLFM-155 HP PUMP	841.24
5010 Golf Fund	460446 Golf Course -	000011 MISSION VALLEY POWER	GLFM-BAYVIEW PUMP ST	842.68
5010 Golf Fund	460446 Golf Course -	000020 PROVIDENCE HEALTH &	GLFM-PRE EMPLYMNT LA	25.00
5010 Golf Fund	460446 Golf Course -	000093 RDO EQUIPMENT CO	GLFM-GREASE	77.40
5010 Golf Fund	460446 Golf Course -	000093 RDO EQUIPMENT CO	GLFM-CAPS & PLUGS	36.32
5010 Golf Fund	460446 Golf Course -	2094 WILBUR ELLIS COMPANY	GLFM-WG CUST DRY BLE	8,286.07
5010 Golf Fund	460446 Golf Course -	2094 WILBUR ELLIS COMPANY	GLFM-HERITAGE ACTION	2,331.00
5010 Golf Fund	460446 Golf Course -	2094 WILBUR ELLIS COMPANY	GLFM-VARIETY FERTILI	9,095.70
5010 Golf Fund	460446 Golf Course -	2094 WILBUR ELLIS COMPANY	GLFM-CUST DRY BLE RE	-637.39
5010 Golf Fund	460446 Golf Course -	000644 CITY OF POLSON WATER	GLFM-COURSE RESTROOM	56.73
5010 Golf Fund	460446 Golf Course -	000644 CITY OF POLSON WATER	GLFM-COURSE RESTROOM	222.73
5010 Golf Fund	460446 Golf Course -	000644 CITY OF POLSON WATER	GLFM-COURSE RESTROOM	61.93
5010 Golf Fund	460446 Golf Course -	000644 CITY OF POLSON WATER	GLFM-MAINT SHOP/OLDE	103.31
5010 Golf Fund	460447 Golf Course - Pro Shop	1864 CHS/MOUNTAIN WEST	GLFP-FUEL	590.15
5010 Golf Fund	460447 Golf Course - Pro Shop	000011 MISSION VALLEY POWER	GLFP-PRO SHOP/STRT L	177.36
5010 Golf Fund	460447 Golf Course - Pro Shop	000020 PROVIDENCE HEALTH &	GLFP-PRE EMPLYMNT LA	25.00
5010 Golf Fund	460447 Golf Course - Pro Shop	000020 PROVIDENCE HEALTH &	GLFP-PRE EMPLYMNT LA	25.00
5010 Golf Fund	460447 Golf Course - Pro Shop	3595 DEXYP	GLFP-ADVERTISEMENT	322.50
5010 Golf Fund	460447 Golf Course - Pro Shop	5190 THE TOWNE PRINTER	GLFP-DATABASE BOOK	50.00
5010 Golf Fund	460447 Golf Course - Pro Shop	5190 THE TOWNE PRINTER	GLFP-SEASON PASS 202	118.00
5010 Golf Fund	460447 Golf Course - Pro Shop	5190 THE TOWNE PRINTER	GLFP-GOLF SUMMARY SH	105.00
5010 Golf Fund	460447 Golf Course - Pro Shop	000010 CENTURYLINK	GLFP-TELEPHONE SERVI	164.95
5010 Golf Fund	460447 Golf Course - Pro Shop	000316 WALLACES GOLF SHOP	GLFP-AUGUST 2020 WEB	25.04
5010 Golf Fund	460447 Golf Course - Pro Shop	000644 CITY OF POLSON WATER	GLFP-PRO SHOP UTILIT	122.90
5010 Golf Fund	460450 Golf Course Restaurant	4754 PEPSI-COLA BOTTLING OF	GLFR-ASST BEVERAGES	267.84
5010 Golf Fund	460450 Golf Course Restaurant	3427 ZIP BEVERAGE	GLFR-ASST BEERS	220.80
5010 Golf Fund	460450 Golf Course Restaurant	4905 GEORGE'S DISTRIBUTING INC	GLFR-WINE	20.00
5010 Golf Fund	460450 Golf Course Restaurant	3447 SUMMIT BEVERAGE	GLFR-ASST BEERS	1,009.01
5010 Golf Fund	460450 Golf Course Restaurant	3447 SUMMIT BEVERAGE	GLFR-EMPTY KEGS RETU	-60.00
5010 Golf Fund	460450 Golf Course Restaurant	4480 SYSCO MONTANA, INC.	GLFR-FOOD SUPPLY	76.00
5010 Golf Fund	460450 Golf Course Restaurant	4480 SYSCO MONTANA, INC.	GLFR-FOOD SUPPLY	32.12
5010 Golf Fund	460450 Golf Course Restaurant	4480 SYSCO MONTANA, INC.	GLFR-FOOD SUPPLY	492.67
5010 Golf Fund	460450 Golf Course Restaurant	4480 SYSCO MONTANA, INC.	GLFR-JANITORIAL SUPP	36.49
5010 Golf Fund	460450 Golf Course Restaurant	4480 SYSCO MONTANA, INC.	GLFR-FOOD SUPPLY	375.27
5010 Golf Fund	460450 Golf Course Restaurant	4480 SYSCO MONTANA, INC.	GLFR-JANITORIAL SUPP	130.45
5010 Golf Fund	460450 Golf Course Restaurant	4480 SYSCO MONTANA, INC.	GLFR-FOOD SUPPLY	241.89
5010 Golf Fund	460450 Golf Course Restaurant	4480 SYSCO MONTANA, INC.	GLFR-GLOVES, CLS LIN	112.14
5010 Golf Fund	460450 Golf Course Restaurant	4480 SYSCO MONTANA, INC.	GLFR-FOOD SUPPLY	315.67
5010 Golf Fund	460450 Golf Course Restaurant	5103 CLARK FORK CUSTOM MEATS	GLFR-JERKY STIX SNAC	73.00
5010 Golf Fund	460450 Golf Course Restaurant	3447 SUMMIT BEVERAGE	GLFR-ASST BEERS	404.58
5010 Golf Fund	460450 Golf Course Restaurant	3447 SUMMIT BEVERAGE	GLFR-ASST BEERS	289.14
5010 Golf Fund	460450 Golf Course Restaurant	3447 SUMMIT BEVERAGE	GLFR-EMPLY KEG RETUR	-30.00
5010 Golf Fund	460450 Golf Course Restaurant	3447 SUMMIT BEVERAGE	GLFR-BEVERAGES RETUR	-81.30
5010 Golf Fund	460460 G. C. Restaurant O & M	4664 CHARTER COMMUNICATIONS	GLFR-BUSINESS INTERN	79.99
5010 Golf Fund	460460 G. C. Restaurant O & M	000011 MISSION VALLEY POWER	GLFR-REST T10204 MET	420.55
5010 Golf Fund	460460 G. C. Restaurant O & M	000020 PROVIDENCE HEALTH &	GLFR-PRE EMPLYMNT LA	25.00
5010 Golf Fund	460460 G. C. Restaurant O & M	000644 CITY OF POLSON WATER	GLFR-RESTAURANT UTIL	122.89
Total for Fund:				32,527.69

For doc #s from 137614 to 137695

Fund	Department Name (Account)	Vendor #/Name	Description	Amount
5210 Water Fund	430500 Water Utilities	000017 TOTAL SCREEN DESIGN	WATR-BADGER PERM MAS	28.00
5210 Water Fund	430530 Source of Supply and	5163 HDR ENGINEERING INC	WATR-T.O. #1 WELL HO	501.17
5210 Water Fund	430530 Source of Supply and	000011 MISSION VALLEY POWER	WATR-WELLS, BOOSTER	4,708.29
5210 Water Fund	430530 Source of Supply and	000011 MISSION VALLEY POWER	WATR-WELLS 6 & 7	1,320.93
5210 Water Fund	430550 Transmission and	1848 RUSSELL INDUSTRIES INC	WATR-REPAIR KIT, CON	456.64
5210 Water Fund	430550 Transmission and	5064 CORE & MAIN LP	WATR-TEE STOCK	117.16
5210 Water Fund	430550 Transmission and	000026 POLSON AUTO PARTS, INC.	WATR-GAUGE	28.88
5210 Water Fund	430550 Transmission and	000010 CENTURYLINK	WATR-TELEPHONE SERVI	224.69
5210 Water Fund	430550 Transmission and	5266 MIDCO DIVING & MARINE	WATR-WTR TANK CLEAN/	2,598.00
5210 Water Fund	430550 Transmission and	000034 WESTERN BUILDING CENTER	WATR-MARKING PAINT	41.94
5210 Water Fund	430550 Transmission and	000034 WESTERN BUILDING CENTER	WATR-PVC	126.58
5210 Water Fund	430550 Transmission and	000034 WESTERN BUILDING CENTER	WATR-HANDSW,HACKSW	37.98
Total for Fund:				10,190.26
5310 Sewer Fund	430600 Sewer Utilities	000017 TOTAL SCREEN DESIGN	SEWR-BADGER PERM MAS	28.00
5310 Sewer Fund	430600 Sewer Utilities	000010 CENTURYLINK	SEWR-TELEPHONE SERVI	195.47
5310 Sewer Fund	430600 Sewer Utilities	000010 CENTURYLINK	SEWR-TELEPHONE SERVI	112.37
5310 Sewer Fund	430630 Collection and	5163 HDR ENGINEERING INC	SEWR-T.O. #7 SWR COL	5,953.62
5310 Sewer Fund	430630 Collection and	000026 POLSON AUTO PARTS, INC.	SEWR-BLISTER PACK CA	13.34
5310 Sewer Fund	430630 Collection and	000026 POLSON AUTO PARTS, INC.	SEWR-WD40 12OZ SPRAY	6.78
5310 Sewer Fund	430630 Collection and	000011 MISSION VALLEY POWER	SEWR-PUMP/LIFT STATI	1,148.97
5310 Sewer Fund	430630 Collection and	000011 MISSION VALLEY POWER	SEWR-WEST SHORE	139.57
5310 Sewer Fund	430645 Wastewater Resource	000011 MISSION VALLEY POWER	SEWR-WWRF	5,712.18
5310 Sewer Fund	430645 Wastewater Resource	4947 HUBER TECHNOLOGY INC	SEWR-WWRF LONGO BAG,	1,060.42
5310 Sewer Fund	430645 Wastewater Resource	000034 WESTERN BUILDING CENTER	SEWR-WWRF HICKORY	21.11
5310 Sewer Fund	430645 Wastewater Resource	000034 WESTERN BUILDING CENTER	SEWR-MODULAR SET, PL	25.45
5310 Sewer Fund	430670 Customer Accounting and	999999 CCB PROPERTIES LLC	SEWR-CLN/DISNFCT 312	400.00
Total for Fund:				14,817.28
Total:				94,405.09

Fund/Account	Amount
1000 General All-Purpose Fund	
101000	\$10,824.31
2211 Skate Park Fund	
101000	\$228.68
2223 Parks - Pickle Ball Courts Donations	
101000	\$2,540.00
2394 Building Code Enforcement	
101000	\$20,332.23
2395 Tree Fund	
101000	\$15.00
2401 Light Maintenance District #19	
101000	\$1,497.60
2402 Light Maintenance District #20	
101000	\$482.64
2820 Gas Apportionment Tax Fund	
101000	\$949.40
5010 Golf Fund	
101000	\$32,527.69
5210 Water Fund	
101000	\$10,190.26
5310 Sewer Fund	
101000	\$14,817.28
Total:	\$94,405.09

**CITY OF POLSON
COMMISSION PUBLIC HEARING MINUTES**

5d

Commission Chambers

September 21, 2020

6:30 p.m.

ATTENDANCE: Mayor Briney, Commissioners, Howlett, Isbell, Moll, Pardini, Interim City Manager Wade Nash and City Clerk Cora Pritt

ABSENT: Commissioner Marchello

OTHERS PRESENT (who voluntarily signed in): Cindy Dooley, Rick Ekness, Lita Fonda, and Kyle Roberts

CALL TO ORDER: (00:01) Mayor Briney called the meeting to order. The Pledge of Allegiance was recited. Roll call was taken.

APPROVAL OF PROPOSED AGENDA (01:00) –Commissioner Howlett motion to approve the proposed agenda. Commissioner Moll second. Commission discussion: none Public comment none. **VOTE: Unanimous Motion carried**

PUBLIC COMMENT ON SIGNIFICANT MATTERS TO THE PUBLIC NOT ON THE AGENDA (01:37) – none

OPEN PUBLIC HEARING 6:32 p.m. (02:07) - Mayor Briney opened the Public Hearing

CITY OF POLSON’S TWO LIGHTING DISTRICTS #19 AND #20 ASSESSMENTS FOR FY21 (02:10)-City Finance Officer Cindy Dooley presented this agenda item. The City of Polson and Mission Valley Power had discussed changing the lights in the Residential District (#19) to LED. Mission Valley Power went ahead and changed the 208 lights to LED without informing the City that this had been completed. The presumption was that there would be a decrease in the rate. In the Residential District this has not been the case. The Business District (#20) did see a decrease in the rate. Instead there will be a 60% increase in the Residential District. There are 1,382 properties in District #19 and the increase will be from 34 cents on the low end to \$335.11 on the high end with the average increase being \$6.67. Lighting District #20 has 99 properties. The Lighting District #20 fund has a positive cash balance of \$4,321.00 where the Residential District #19 has a deficit cash balance of \$2,495.67. Commissioner Moll asked how this new rate will be paid. City Finance Officer Dooley replied that the Real Estate Tax bill will reflect the increase. Mayor Briney asked why Mission Valley Power went ahead and changed the lights. The lights should have been left alone. Commissioner Isbell asked if there were any options other than the increase. City Finance Officer Dooley answered there were no options at this point. We could possibly speak with Mission Valley Power in the future about the rate. If there are any adjustments, then there would be an adjustment in the increase rate. Mayor Briney stated he was disappointed. City Finance Officer Dooley explained that the City has to pay the assessment. Commissioner Pardini asked why the wide discrepancy. City Finance Officer Dooley answered that the assessment is based on square footage of lot. Commissioner Isbell asked if the City could cover the deficit until there is a conversation with Mission Valley Power regarding the rates. City Finance Officer Dooley answered the General Fund could advance the monies but it would need to be refunded. Commissioner Pardini commented that the City does not have an option. The City needs to pay this bill.

Mayor Briney asked for any Public Comment. There was no Public Comment.

Mayor Briney moved to close the Public Hearing (22:33)

Prior to adjourning Mayor Briney asked the Commission if Action Minutes are agreeable. The Commission stated yes Action Minutes are agreeable.

Adjourn (22:53) - Commissioner Howlett motion to adjourn Commissioner Isbell second. VOTE: Unanimous Motion carried

ADJOURNMENT 6:53 p.m.

Mayor Paul Briney

ATTEST: _____
Cora E. Pritt, City Clerk

PUBLIC COMMENT (00:00):

Gayle Siemers thanked Finance Officer Dooley for doing a great job. The presentation of the Budget was very easy to understand. The salaries for the employees needs to be increased, especially for City Planner Kyle Roberts and Code Enforcement Officer Matthew Ellermann. These salaries need to be re-evaluated.

Larry Ashcraft also thanked Finance Officer Dooley for her work. City Planner Roberts has been the glue that has held The City Manager Search Committee together. Take a look at him, the City doesn't want to lose City Planner Roberts.

Mayor Briney closed the Public Hearing at 7:06 p.m. (36:13)

Prior to adjourning Mayor Briney asked the Commission if Action Minutes are agreeable. The Commission stated yes Action Minutes are agreeable.

Adjourn (26:25) - Commissioner Howlett motion to adjourn. Commissioner Martin second. VOTE: Unanimous Motion carried.

ADJOURN: 7:06p.m.

Mayor Paul Briney

ATTEST:

Cora E. Pritt, City Clerk

**CITY OF POLSON
COMMISSION MEETING MINUTES**

5f
7:00 p.m.

Commission Chambers

September 21, 2020

ATTENDANCE: Mayor Briney, Commissioners, Isbell, Howlett, Marchello, Moll, Pardini, Interim City Manager Wade Nash and City Clerk Cora Pritt

OTHERS PRESENT (who voluntarily signed in): Cindy Dooley, Rick Ekness , Matthew Ellermann, Lita Fonda, Lee Manicke, Patrick Nowlen, Kyle Roberts, and Will

CALL TO ORDER: (00:01) Mayor Briney called the meeting to order. The Pledge of Allegiance was recited. Roll call was taken.

APPROVAL OF PROPOSED AGENDA (00:54) –**Commissioner Howlett motion to approve the proposed agenda. Commissioner Marchello second.** Commission discussion: none Public comment none. **VOTE: Unanimous Motion carried**

PUBLIC COMMENT ON SIGNIFICANT MATTERS TO THE PUBLIC NOT ON THE AGENDA (01:36) – Lita Fonda, Ward I commented that she had given City Clerk Cora Pritt information regarding the sidewalks. Lita commented that she hoped the information had been shared with the Commission.

CONSENT AGENDA (02:22) - a. June 30, 2020 Claims, b. September 1-17, 2020 Claims, c City Commission Electronic Meeting Minutes September 9, 2020, d. City Commission Written Summary Meeting Minutes September 9, 2020, Prior to the Consent Agenda being approved, Mayor Briney made a change to the minutes. There was an error during the Erik Barsness agenda item. On line 4 it states that Cindy Dooley was a part of the Impact Fee Review Committee. Mayor Briney commented that Cindy was not a part of the Committee and her name should be removed and Kyle Roberts name should replace hers. **Commissioner Marchello motion to approve the Consent Agenda with the changes. Commissioner Moll second.** Commission discussion: none Public comment: none
VOTE: Unanimous Motion carried

CITY MANAGER COMMENTS (04:05) - Interim City Manager Wade Nash congratulated the Polson Pirates football and volley ball teams on their recent wins against Ronan. There was a wager between the two school principals and the Ronan principal wore Polson Pirate gear on Monday. Interim City Manager Nash has been in contact with Mr. Meece. Mr. Meece will be in the office on October 1st. Also, Interim City Manager Nash has reached out regarding the garbage on Main St. City Planner Kyle Roberts also addressed the Commission during this time. He explained there was a technical issue with the Resort Tax Resolution. The Economic Development Council had tabled the subject during the July 23rd meeting. At the August 20th meeting there wasn't a quorum. The City Commission held a Public Hearing on August 24th and then the Economic Development Council recommended the Resort Tax but had failed to remove the item from the table. So, the resolution that was passed by the Commission on September 9th will need to be withdrawn. The Economic Development Council will meet and remove the Resort Tax from the table and vote. It will then be on the City Commission agenda October 5th.

RESOLUTION 2020-TBD TO ADOPT THE 2021 PARKS AND RECREATION DEPARTMENT FEE SCHEDULE AND THE 2021 GOLF FEES (08:06) - Parks & Recreation Director Patrick Nowlen presented this agenda item. The amount of park shelter refunds this year have been more than usual due to the Covid-19 restrictions. There has been a \$5.00 increase to the shelter reservations for each time slot for the week-ends and a \$5.00 overall increase for an all- day reservation. The Pickle Ball courts have a fee for corporate or if someone is teaching lesson using the City Pickle Ball courts. There will now be a \$10.00 per hour charge for court use if someone is charging for lessons. The Golf 2021 Season Pass was increase \$15.00 per season pass. That is a 2-2.25% increase. There was no increase for

the Junior Golf or cart fee. The Cart storage there were no fee increases. The Trail fees increased \$10.00. Those are the major highlights to the 2021 Golf fees. Mayor Briney asked if the Park Board was unanimous in the fee increases. Parks & Recreation Director Nowlen replied yes, the Park Board was unanimous other than the Pickle Ball courts. Some Board members want to rent the courts for private uses. Some Board members want the courts public only. The courts are first come first serve. People want to form leagues and the management of the courts will change at that point. Commissioner Pardini asked if there was a booking keeping fee if someone cancels a shelter reservation. Parks & Recreation Director Nowlen answered that no there is no book keeping fee at this time. It was discussed 3 years ago but there are usually very few cancellations. This year was more due to Covid-19. **Commissioner Howlett motion to approve Resolution 2020-TBD to adopt the 2021 Parks and Recreation Department Fee Schedule and the 2021 Golf Fees. Commissioner Moll second.** Commission discussion: none Public comment: none **VOTE: Unanimous Motion carried**

DONATION OF 6 GOLF SEASON PASSES TO CHARITABLE ORGANIZATIONS (17:52) - Parks & Recreational Director Patrick Nowlen presented this agenda item. There were a couple of organizations that didn't request the passes this year so there are only 4 to be donated. The Elks and the Rotary Club each requested 2. **Commissioner Marchello motion to award the 2021 golf season passes to community non-profits in the following manner: 2 passes to the Polson Elks, 2 passes to the Polson Rotary. Commissioner Isbell second.** Commission discussion: none Public comment: none **VOTE: Unanimous Motion carried**

RESOLUTION 2020-TBD TO LEVY AND ASSESS SPECIAL IMPROVEMENT DISTRICTS, TO DEFRAY THE COST OF MAKING AND ACQUIRING IMPROVEMENTS THEREIN; AND TO LEVY AND ASSESS CERTAIN STREET LIGHT MAINTENANCE DISTRICTS AND DELINQUENT UTILITY ACCOUNTS (20:27) – There was a Public Hearing earlier to go over the Districts. In addition Special Improvement District #42 and some delinquent utility accounts to be lien. Total assessments for FY21 are \$98,712.11; Special Improvement District #42-\$65,603.16, Residential Lighting District #19-\$24,614.33, Commercial Lighting District #20-\$3,512.26, and the Delinquent Utilities \$4, 982.36. **Commissioner Moll motion to approve Resolution No. 2020-tbd to levy and assess special improvement districts to defray the cost of making and acquiring improvements therein; and to levy and assess certain street light maintenance districts and delinquent utility accounts for fiscal year 2021. Commissioner Marchello second.** Commission discussion: none Public comment: none **VOTE: Unanimous Motion carried**

TAX INCREMENT DISTRICT FUND ANNUAL REPORT FOR FY 2019-2020 (24:21) – City Finance Officer Cindy Dooley and City Planner Kyle Roberts presented this agenda item. The Montana Code Annotated requires an annual report of all Tax Increment District funds. The City of Polson has one such district. The Polson Redevelopment Agency handles the oversight of the funds. The final oversight belongs to the City Commission as the Polson Redevelopment Agency is an advisory board. The current principal port of the long-term debt is \$68,314.55 and the long-term principal portion of debt is: \$333,765.45. The final payment will be made on August 15, 2025. City Planner Roberts provided a spread sheet on the Polson Redevelopment Agency activities during FY 2019-2020. **Commissioner Howlett motion to approve the FY2020-2021 Tax Increment District Financial Report. Commissioner Moll second.** Commission discussion: Mayor Briney thanked Cindy, Kyle and the Polson Redevelopment Agency board for all of their hard work. Commissioner Howlett commented that both had dug very deep. Public comment: Lee Manicke-Ward II thanked the City staff for presenting the Annual Report before September 30th. Also he thanked City staff for clearing up the funds that were left at the County. Mr. Manicke also thanked City Planner Roberts for beginning the process of clearing up the confusion with the maps that show the boundary of the Tax Increment District. **VOTE: Unanimous Motion carried**

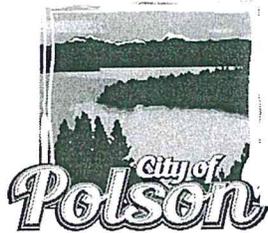
Prior to adjourning Mayor Briney asked the Commission if Action Minutes are agreeable. The Commission stated yes Action Minutes are agreeable.

**Adjourn (34:37) - Commissioner Howlett motion to adjourn. Commissioner Marchello second.
VOTE: Unanimous Motion carried.**

ADJOURN: 7:34 p.m.

Mayor Paul Briney

ATTEST: _____
Cora E. Pritt, City Clerk



Application for Board Vacancy

Submit to: City Hall, 106 1st Street East, Polson, MT 59860

7
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SEP 14 2020

Name of Board you are applying for: City Commissioner - Ward 2

Applicant Name: David L. Coffman

Home Address: 101 Reliance Landing Polson MT 59862

Do you reside within the Polson City Limits? YES: NO:

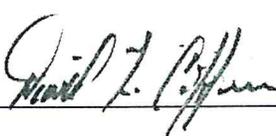
How long have you lived in Polson? 3 Yrs. 10 Mo.

Why do you want to become a Board Member?

See Attached

How do you feel you will best contribute as a Board Member?

See Attached

Signature of Applicant:  Date: Sept. 14, 2020

Information on this application is public information. The information provided herein is true and complete. A false or misleading statement may be cause for elimination from consideration.

DAVID L. COFFMAN

September 10, 2020

Mayor Paul Briney & City of Polson Commissioners
106 1st Street East
Polson, MT 59860

Dear Mayor Briney & Commissioners,

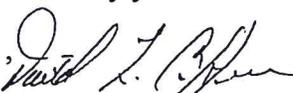
Over the past 2 years I have been following the City of Polson's legislative process and efforts with great interest. The recent resignation of Commissioner Bob Martin, along with his personal endorsement to complete his remaining term, has provided me the opportunity to be a part of the enthusiasm I see in the city's leadership. As a full-time resident of Polson and following 30 years of public service, I would like to contribute to the positive direction being pursued as a City Commissioner.

During my career, I raised a family while following my interests in history and political science by earning 2 college degrees and completing fifteen units towards a Master's Degree in Strategic Leadership. I retired from a management position at one of the largest municipal law enforcement agencies in the United States. Aside from my job as a law enforcement manager, I also taught part time, was an Internal Affairs investigator, instituted a law enforcement Youth Academy and produced a certified course on workplace stress management for law enforcement. In my career I was able to see the fruition of personal and professional goals because of self-discipline, an excellent work ethic and my ability to motivate others to successfully earn the public's trust. My efforts led to promotions and an eventual retirement as the Assistant to the Chief in charge of four patrol divisions and the Investigative Bureau (approximately 500 employees).

The City of Polson deserves a Commissioner with a passion for leadership and a collaborative communication style to effectively create public policy. Decisions made by a City Commissioner and the legislative process necessitate someone who is personable, experienced in conflict resolution and has an understanding of the pitfalls involving civil liability. Increasing costs for labor, liability insurance, polarized resistance to tax increases and infrastructure needs compels the creation of policies reflective of the public's priorities. As a City Commissioner, with the city's best interest always in the forefront, I would provide leadership, loyalty and commitment to the City of Polson.

I appreciate the careful and contemplative efforts taken by the Mayor and the City Commissioners and would like to thank each one for this opportunity. I look forward to sharing my affable management and communication style and dedicating myself to the effective legislation of Polson's future prosperity.

Sincerely yours


David L. Coffman

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SEP 14 2020

BY:

DAVID L. COFFMAN

Professional Recognition

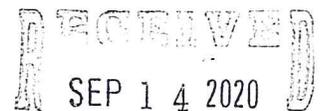
- Two Bronze Stars for Bravery
- Three Major Incident Ribbons
- Superior & Federal District court certified "Expert Witness"
- CA Peace Officer Standards & Training (POST) Master Instructor (Class #19)
- Published author *Tactical Edge*, national journal (*Summer 2006*)
- Graduate National Security Conference, Gallilee College; Israel (2006)

Professional Experience

- United States Marine Corps 1979-1991
(Veteran, Operation Desert Shield/Storm)
- Sheriff's Academy Staff 1982-1984
- Rio Cosumnes Correctional Center 1984-1989
- Court Security (Bailiff) 1989-1990
- North Patrol/Field Training Officer 1990-1996
- Special Enforcement Detail (SWAT) 1996-2001
- Promoted to Sheriff's Sergeant Dec. 2001
- Main Jail supervisor 2001-2002
- Long Haul/Medical Transport supervisor 2002-2003
- Internal Affairs (Professional Standards) 2003-2007
- In-Service training supervisor 2007-2008
- Promoted to Sheriff's Lieutenant Sept. 2008
- Main Jail Operations Commander 2008
- North Patrol Division, Assistant Commander 2008-2009
- Main Jail Watch Commander 2009-2010
- Chief's Assistant Field & Investigative Service Area 2010-2011
- Retirement, P/T Deputy Special Investigations Bureau 2012-2017
- Youth Academy instructor 2013-2016
- Basic Academy/In-Service training instructor 1990-2017

Formal Education

Associate of Arts Degree, Social Sciences, Sacramento City College
Bachelor of Arts Degree, Intelligence Studies, American Military University
Completed 15 units towards M.A., Strategic Leadership, American Military University



Leadership

- Member Sacramento County Sheriff's Department (SSD) "Leadership" Strategic Planning committee
- Conducted department wide 'Leadership' needs assessment
- Member SSD Leadership committee
- Implemented leadership training for Field & Investigations service area
- Sheriff's Award Committee
- Lead instructor SSD Supervisor's Course
- Instructor, Sheriff's Leadership Program

Professional Training

- POST Supervisor and Management Certification
- Critical Incident Stress Management
- Administrative Investigations (Internal Affairs investigations)

Highlights of Instructional Experience

- Designed and presented courses on Administrative/Divisional Investigations, Health & Wellness, Arrest Control, Use of Force & Basic SWAT
- Mentor to and evaluation of CA Law Enforcement Instructors
- Researched, designed and obtained CA POST certification for a 24 hour course related to Critical Incident Stress Management.
- Leadership instructor for POST certified Field Training Officer course

Special Projects & Accomplishments

- Addressed the Sacramento County Board of Supervisors in a public forum advocating differential pay for employees called to active military service during Operation Desert Storm/Shield.
- Organized a media event that was attended by local TV and radio reporters. This event introduced local reporters to the training methods and tools used by the Sheriff's Department to train employees in the use of reasonable and deadly force.
- Conducted TV and "live" radio interviews (News 10 & Fox 40, KFBK)
- Implemented California State University, Sacramento (CSUS) bachelor's degree program for sworn & non-sworn Law Enforcement (LE) professionals (2006)
- CSUS lead instructor and mentor for law enforcement Youth Academy
- Evaluated Civil Service exam for law enforcement supervisor applicants
- LE representative for Assistant Coroner, applicant interview panel
- Conducted a Department wide leadership 'Needs Assessment', identified core competencies and implemented recommended training

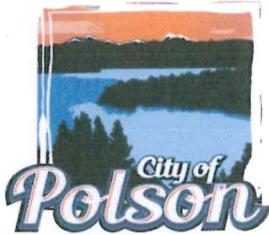
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Community Service

- Mission Bay HOA 'CC&R Committee' Chair
- Mission Bay HOA 'Finance Committee' member
- Mission Bay HOA 'Steering Committee' member
- Auditor, Mission Bay HOA 2018 financial report
- FBC Financial Committee
- Lake County, Montana 2018 General Election Judge
- Range Safety Officer; Polson Shooters Association
- Member: Friends of the Polson Chamber of Commerce

RECEIVED
SEP 14 2020

BY:



Application for Board Vacancy

Submit to: City Hall, 106 1st Street East, Polson, MT 59860

Name of Board you are applying for: MARTIN

Applicant Name: PATRICIA CORRIGAN-EKNESS

Home Address: 107 CRESCENT LANDING POLSON

Do you reside within the Polson City Limits? YES: NO:

How long have you lived in Polson? 13 yrs

Why do you want to become a Board Member?

Now that my CAREER has CONCLUDED I have
time to be involved in AREAS that interest
ME!

I would like to use my time contributing to
the growth and well being of Polson

How do you feel you will best contribute as a Board Member?

My work experience has provided me w/
Experience with Small Mt. business.
Small towns are the heart of Montana.
Small businesses are the heart of Montana.
A know how to build relationships w/ small
business owners. I believe this could be
important to the Community

Signature of Applicant: Patricia Corrigan-Ekness Date: 9-28-20

Information on this application is public information. The information provided herein is true and complete. A false or misleading statement may be cause for elimination from consideration.

CITY OF POLSON

CITY COMMISSION AGENDA ITEM SUMMARY

Agenda Item No.: 8 (Motion) Resolution 2020-___ Presenting the Question of a Resort Tax to the Electors of the city of Polson on a January 2021 Special Election Ballot

Meeting Date: October 5, 2020

Staff Contact: Cindy Dooley, Finance Officer; Kyle Roberts, City Planner

Phone and Email: 406-883-8213 | cityplanner@cityofpolson.com

AGENDA ITEM SUMMARY: This Agenda Item requests the City Commission make a motion to approve or deny a resolution presenting the question of a resort tax to the electors of the city of Polson on a January 2021 special election ballot.

BACKGROUND: In August 2016, the Economic Development Council (EDC), an advisory board to the City Commission, made a recommendation to the City Commission to adopt a resolution placing the question of a resort tax to the electors on the general election ballot. The recommendation was denied.

In early 2018, the City administration and a new mayor and City Commission identified the resort tax as a priority in the City's 2018-2021 Strategic Plan. Additionally, the Polson Growth Policy, a long-range policy document that serves to guide decisions about development, identifies the exploration of a resort tax as a goal. Polson remains designated by the Montana Department of Commerce as a resort community, and as such, Polson has the ability to implement a resort tax until the city's population reaches 5,500.

The EDC re-convened to begin exploring the resort tax with an initial recommendation to place the initiative on the November general election ballot. However, due to increased financial costs and logistical challenges, the EDC revised the proposed timeline and subsequently held a public hearing with the City Commission on August 24th.

UPDATE: The EDC's recommendation was forwarded to the City Commission for a vote on September 9th. Days after the City Commission voted, it was brought to the City's attention that the EDC formally voted to table the resort tax initiative at their meeting on July 23rd. Subsequently, the item was not removed from the table at their next meeting on September 2nd. To correct this procedural flaw, the EDC met on September 24th and voted to remove the item from the table and subsequently made a motion and voted to present the resort tax presentation (dated September 9th) and recommendation to the City Commission. Therefore, the City Commission will be required to vote on the recommendation again. The procedure to bring the item back to the City Commission has been approved by the City Attorney. Lastly, important to note is that no substantive changes were made to the proposed resolution that was presented to the City Commission on September 9th.

ANALYSIS: The EDC is proposing a 12-month, 3% resort tax for the duration of 20 years. Revenue from the tax would be expended as follows: 80% provided for re-construction and/or preservation of existing streets, storm sewers, sidewalks, curbs, and gutters; 17% provided for property tax relief; and, 3% provided for administrative costs. Great detail of the proposal can be found in the EDC Resort Tax Informational Presentation (attached).

FINANCIAL CONSIDERATION: The City currently does not have adequate funding in its annual budget for street re-construction. Implementing a resort tax will provide the City much-needed additional funding for street re-construction projects. City staff has been working with the Department of Revenue economists to provide a projection of revenue for the resort tax. Estimates of resort tax revenue from food and beverage and lodging establishments are in the \$600,000 to \$700,000 range per year.

RECOMMENDATION: Following the recommendation of the EDC, staff would also recommend approval of the resolution to place the resort tax on a January 2021 special election ballot.

SUGGESTED MOTION: *I MAKE A MOTION TO APPROVE RESOLUTION 2020-___ TO PRESENT THE QUESTION OF A RESORT TAX TO THE ELECTORS OF THE CITY OF POLSON ON A JANUARY 2021 SPECIAL ELECTION BALLOT.*

ATTACHMENTS: i) Resolution 2020-___ Presenting the Question of a Resort Tax to the Electors of the city of Polson
ii) EDC Resort Tax Informational Presentation, October 5, 2020

City of Polson
Economic Development Council

Resort Tax Informational Presentation

October 5, 2020

Polson Economic Development Council

Advisory Board to the City Commission

Members:

Rich Forbis, Chair

Gerry Browning, Vice Chair

Becky Dupuis

Brian Cannavaro

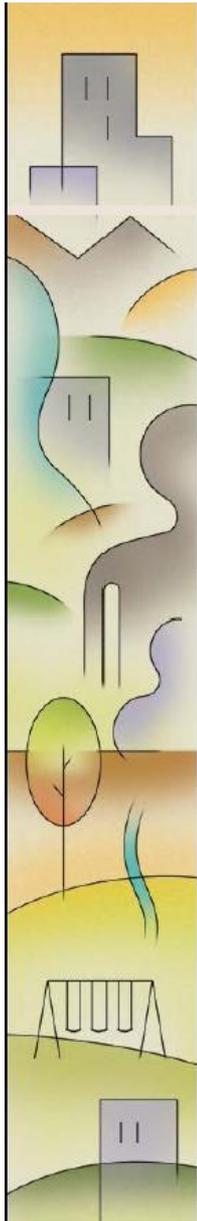
Mandy Smith

Kirk Foreman

Bob Martin, City Commission representative

Cindy Dooley, Staff representative

Kyle Roberts, Staff representative





Tonight's Presentation

To the Polson City Commission

1. Provide information on City needs
2. Provide information on the Resort Tax
3. Present Proposal
4. Questions



What is the City's #1 Challenge?

It's all about the Streets!



This was also the Heart & Soul project's #1 governance value concern that came from the neighborhood meetings.



Main Street
Streetscape project
funded by CTEP,
Sidewalk loan fund,
SID and Tax
Increment funding

Current Street Department Funding

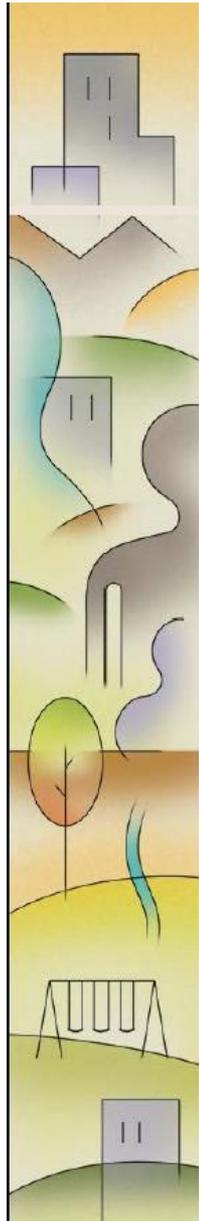
- **General Fund (tax dollars) operating expenditures have averaged \$217,095 per year over the last 4 years**
 - **Pays personnel costs**
 - **Pays administrative and operating costs for the department**
 - **Pays utilities, repairs and maintenance**
 - **Pays additional winter costs of snow removal**

Fuel Tax allocation revenue – City receives an average of \$100,785 per year (15-70-101 MCA)

- **Can be used for construction, reconstruction, maintenance and repair of the City's streets and equipment used to maintain the streets**
- **Currently this allocation is just enough each year to snow plow and de-ice the streets, durapatch the potholes, stripe the streets, pay for small paving jobs and set aside some money for future equipment purchases, down payments or debt service**

Special Fuel Tax allocation

- **City started receiving in FY19. Money received is for street maintenance and requires a match from City's budget**



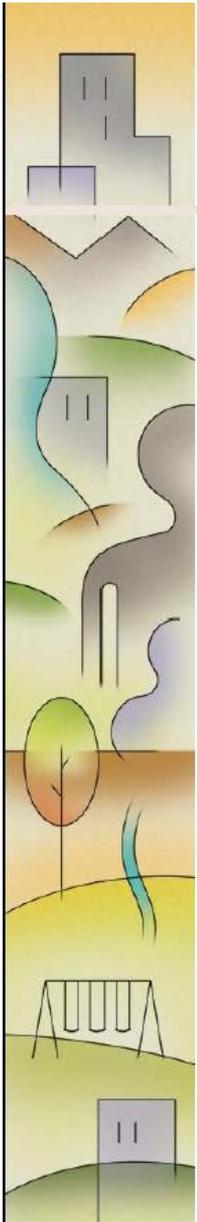
How much does a reconstructed street cost?

- To rebuild one block of street it costs about \$335,000 including curb, sidewalk, storm drain, asphalt and engineering fees.
- Costs are rising every year
- The current City street department budget does not have enough funding for reconstruction!



What are the options for funding streets?

- Do nothing and allow the streets to disintegrate
 - However, survey results have shown that streets are the #1 concern for citizens
- Raise city taxes through a special levy (requires vote)
 - Only city taxpayers will pay for the street reconstruction and maintenance but others will drive on the street
- Implement SIDs (special improvement districts) on a street-by-street or defined area of streets for street reconstruction
 - Only property owners adjacent to the street will pay the SID but others will drive on the street
- Street Maintenance Districts
 - Property owners adjacent to the street are assessed to maintain the streets for chip sealing, seal coating, overlay, etc.
- Look for other sources of revenue
 - Grant funding is virtually nil for street reconstruction
 - 2 cent gas tax option (requires vote)
 - Montana resort tax option (requires vote)

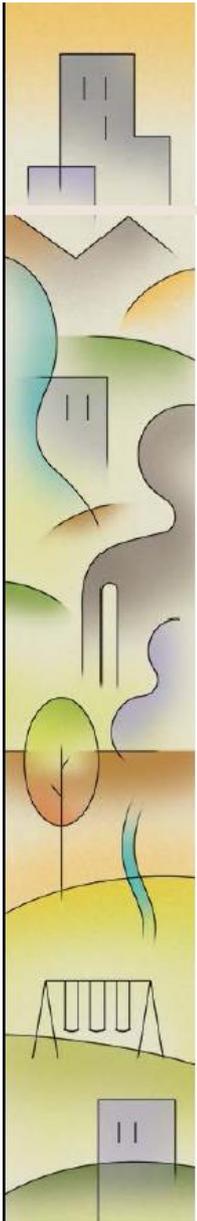


Why does resort tax exist in Montana?

“Resort taxes serve the function of creating a funding source for designated resort areas to finance a variety of services.”

“It allows communities with high numbers of visitors, but relatively few residents, to manage the wear-and-tear on **local infrastructure** without overburdening **local citizens.**”

~Northern Rocky Mountain RC&D (Resource, Conservation & Development)



Montana's Resort Tax Areas and Communities



	Year Enacted:	2010 Census	Tax Rate:	Collection period:	FY 2015 Revenue
West Yellowstone	1986	1,271	3%	Year round	\$1,710,600
Virginia City¹	1991	190	3%	April 1-Oct 1	\$65,000
Big Sky	1992	2308	3%	Year round	\$4,104,636
St. Regis	1992	319	3%	Year round	~\$190,000
Whitefish	1996	6,357	3% (2% prior to July 1, 2015)	Year round	\$2,205,563
Red Lodge	1998	2,125	3%	Year round	~\$700,000
Cooke City	2006	75	3%	Year round	~\$150,000
Craig	2010	43	3%	April 1-Nov 15	\$120,406
Gardiner	2014	875	3%	June 1-Sept 30	~\$350,000
Wolf Creek	2014	510 (635 in zip code)	3%	April 1-Nov 15	\$25,338

Columbia Falls 2021 4,688 3% Year round \$450,000 (projected)



Paving projects in West Yellowstone
Agenda Packet Page #32

Montana Resort Tax Law

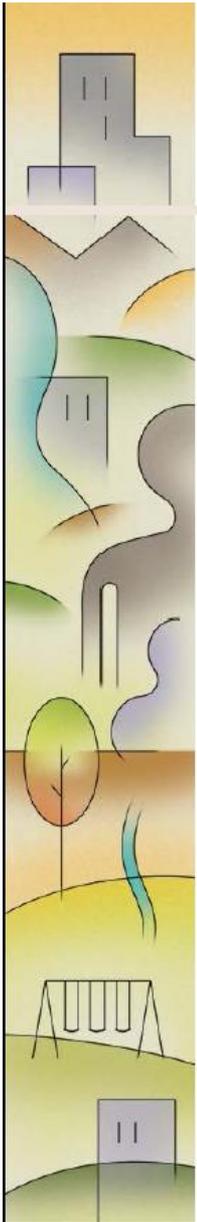
MCA – Title 7, Chapter 6, Part 15

A resort community is defined as:

- an incorporated city with a population of less than 5,500 according to the most recent federal census
- derives the primary portion of its economic well being from employment related to the recreational and personal needs of persons traveling to or through the municipality
- has been designated by the department of commerce (DOC) as a resort community

The city of Polson meets these requirements:

- Census estimate population at 2019 is 5,060
- Has tourist related employment as the primary source of economic well being based on DOC analysis
- Received resort community designation on March 20, 2009 and was reaffirmed by DOC on May 21, 2015



History of Resort Tax in Polson

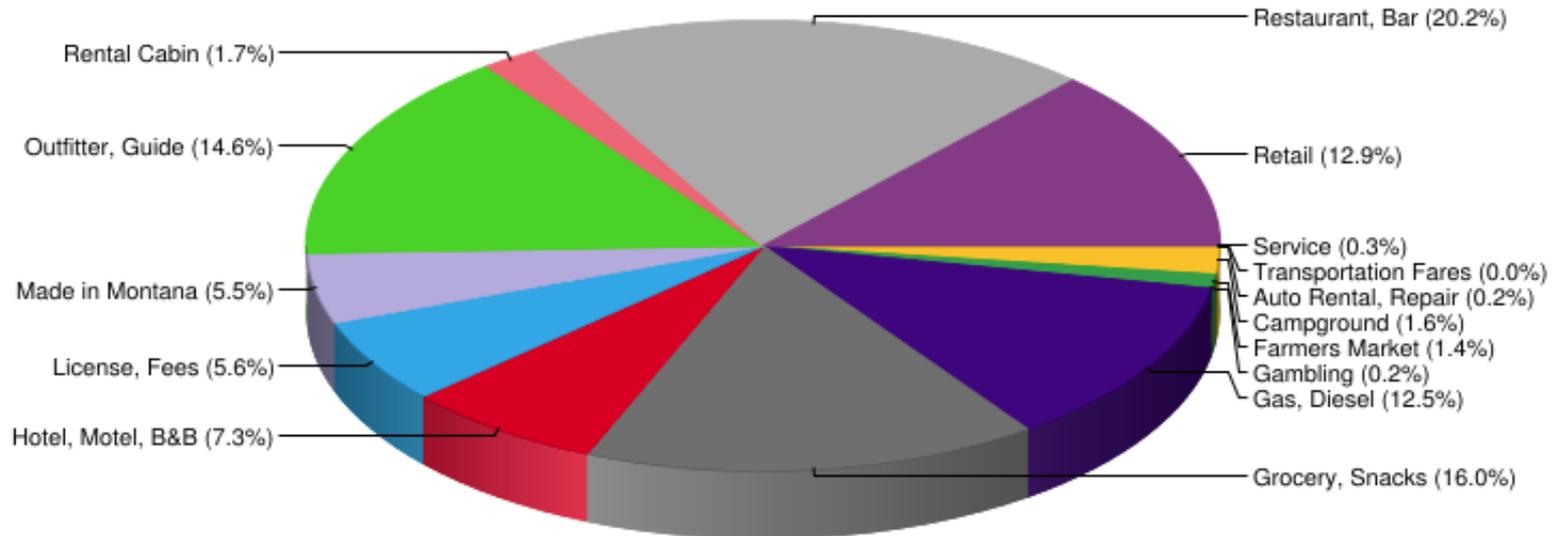
- A resort tax measure was presented to the City of Polson electorate on November 3, 2009, following several meetings and a public hearing. The measure was presented as a 3% tax for a ten year term, payable by non-exempt persons for use by the City for funding any activity, undertaking or administrative service that the municipality is authorized by law to perform.
- The measure was defeated by a vote of 186 For and 956 Against
- The City paid for a Resort Tax Community Assessment that was completed in June, 2014 that reviewed the cities and districts that currently have a resort tax and their issues faced in getting the tax approved and the implementation challenges and successes since approval. This study is available on the City's website under the [Economic Development Council page](#).
- The EDC reviewed the study and began formulating a renewed presentation on the resort tax in May 2015 as a source of funding for street reconstruction.
- A proposed resort tax ballot measure was presented to the City Commission on August 1, 2016, which failed on a 5-1 vote
- In 2018, a largely-new City Commission identified the resort tax as a priority in the 2018-2021 City Strategic Plan

Is Polson a Resort Community?

- Based on the Montana Department of Commerce qualification, Polson sees the most economic benefit from tourist related activity.
- FY2019 Lake County Bed Tax Collections were \$355,002 (4% of the lodging rate) (KwaTaqNuk does not collect the bed tax). The bed tax increased 18% over the FY2018 collections. Since 2011 there has been a 124% increase in bed tax collections for Lake County. Lodging facilities would be subject to a 3% resort tax.
- The biggest expenditures for tourists are restaurants, groceries, outfitters/guides and retail in that order; restaurants and retail would be subject to a 3% resort tax.
- A 2018 report from the University of Montana Institute for Tourism and Recreation Research reported that nonresident traveler spending was \$30,302,000 for Lake County in 2018.

Travelers Expenditures – Lake Co.

2018 Nonresident Expenditures % for Lake County: \$30,302,000



*Data Source: Institute for Tourism and Recreation Research

Top 5:

1. Restaurant/Bar	\$6,128,000	20.2%
2. Grocery & Snack	\$4,855,000	16.0%
3. Outfitter, Guide	\$4,422,000	14.6%
4. Retail	\$3,911,000	12.9%
5. Gas, Diesel	\$3,775,000	12.5%

What Items are Taxed by State Law?

The retail value of **all** goods and services sold, except for goods and services sold for resale, by the following establishments:

- Hotels, motels, and other lodging or camping facilities
- Restaurants, fast food stores, and other food service establishments
- Taverns, bars, night clubs, lounges, and other public establishments that serve beer, wine, liquor, or other alcoholic beverages by the drink
- Destination ski resorts or other destination recreational facilities.



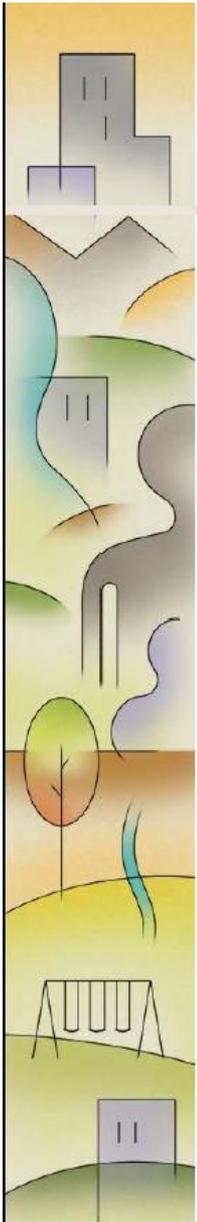
The retail value of luxury items (items defined by the resort community) by establishments that sell those items

What other establishments would typically collect the tax on luxury items?

- Retail establishments and street vendors selling any luxury item
- Fraternal Organizations if space is rented or used by the public and nonmembers
- Movie and Live Theaters
- Non-profit organizations unless activity is 100% for fund-raising
- Supermarkets/grocery stores selling any luxury item

What are luxury items?

“Luxuries” – are defined by the MCA code as any gift item, luxury item, or other item normally sold to the public or to transient visitors or tourists. It does not include food purchased unprepared or unserved, medicine, medical supplies and services, appliances, hardware supplies and tools, or any necessities of life.



The EDC's suggested luxury items

All luxuries shall be taxed, and "luxuries" shall mean any gift item, luxury item or other item normally sold to the public or to transient visitors or tourists; but the term does not include food purchased unprepared or unserved, medicine, medical supplies and services, appliances, hardware supplies and tools or any necessities of life. The term luxuries shall be defined to include, but shall not be limited to:

Hotels, Motels and Other Lodging or Camping Facilities:

All goods and services sold
Conference, convention or event room or space rentals
Lodging based on rental periods of less than thirty (30) days

Lodging for which the state bed tax is payable:

Bed and breakfasts
Campgrounds and RV parks
Condominium rentals
Hotels and motels

Attractions:

Bowling alleys – limited to liquor/food
Concerts

Golf courses:

Cart rentals
Green fees
Memberships
Merchandise sales

Movie and live theaters

Rodeos

Retail sales of goods (excluding sales for resale) of:

New and Used Books of local interest
Cameras and supplies
Candles
Clothing limited to logo wear, recreational clothing, gear and accessories that have been screen printed, embroidered, or otherwise imprinted with designs depicting or containing words such as Montana, Polson, Flathead Lake or any combination thereof
Finished craft items, including those sold at arts and crafts fairs, other than those that are household furnishings
Jewelry and art including decorative dishes and dishwares not used for meals
Mail order and catalog sales
Motorcycles, snowmobiles, jet skis, etc.
Pictures and picture frames, posters, prints, handcrafted cards
Secondhand stores and antiques
Souvenir, imprinted and gift items with logos
Sporting goods including sold as used or on consignment, except when sold at a garage sale:
Bicycles except stationary fitness or exercise bicycles

Supermarket nonfood items:

Tobacco and tobacco products and nicotine delivery systems (aka vaping)

Services:

Guides and outfitters:
Hunting, fishing, rafting, horseback rides, etc.
Recreational services and labor

The EDC's suggested luxury items cont'd



Restaurants, Fast Food and Other Food Service Establishments:

All goods and services sold, including delivery charges, but not tips
Foodstuffs intended for immediate human consumption
Fraternal organizations which provide food and beverages or rent their facilities to the public and nonmembers
Soda pop, gum and candy, including individual, bulk, and packaged candy quantities
Vending machines

Taverns, Bars, Nightclubs, Lounges and Other Public Establishments

Serving Beer, Wine, Liquor or Other Alcoholic Beverages by the Drink:

All alcoholic beverages, including beer and wine, sold by the drink or at retail
All goods and services sold
Private liquor stores

Rentals:

Automobiles, trucks, trailers, RVs, jeeps, etc.
Conference, convention or event room or space rentals
Golf, ski and sports equipment
Motorcycles, bicycles, ATVs, etc.
Snowmobiles, boats, jet skis, etc.

The EDC's suggested exemptions to tax

Sale or rental of the following goods and services shall be exempt from the tax:

Appliances:

Computers and computer supplies including webcams
Electronic communication and entertainment devices
Kitchen counter devices (mixers, toasters, etc.)
Stoves, refrigerators, freezers, washers, dryers, dishwashers, trash compactors
Telephone equipment
Vacuum cleaners

Food Purchased Unprepared Or Unserved:

Food items eligible for purchase with food stamps (except soda pop or candy)
Food items not purchased for immediate consumption; including a loaf of bread, noncarbonated drinks, fitness drinks for later consumption
Vitamins

Hardware Supplies and Tools:

Implements and supplies used in the construction, improvement, maintenance or repair of buildings and their furnishings
Lawn and garden equipment and supplies

Hotels, Motels and Other Lodging or Camping Facilities:

Lodging based on rental periods in excess of thirty (30) days

Medicine, Medical Supplies and Services:

Doctors, dentists, chiropractors, opticians
Medical supplies, items sold to be used for curative, prosthetic or medical maintenance purposes including exercise or fitness bicycles, fitness balls
Medicine, substances sold for curative or remedial properties, including nonprescription drugs
Psychologists, counselors, social workers
Therapeutic massage

Necessities of Life:

Funeral directors
Supermarket nonfood items:
Baby and child care products:
Disposable diapers, powder, lotion, etc.
Cleaning supplies
Deodorant
Laundry detergent and bleach
Paper products

Personal hygiene:

Combs, brushes, sunblock, lip balm
Dietary supplements
Feminine hygiene: Kotex, Tampax, douche
Soap and shampoo, lotions
Toilet paper
Toothpaste and mouthwash
Vitamins

Utilities:

Public and private including propane, heating oil, garbage, power, telephone, internet and cell phones

Other Items and Services:

Auto mechanical parts
Automotive accessories
Batteries
Building contractors and tradesmen: Plumbers, electricians, carpenters, roofers, drywallers, painters, masons, pest control, paving, excavating, HVAC, well drillers
Charcoal
Computer services

The EDC's suggested exemptions to tax cont'd

Sale or rental of the following goods and services shall be exempt from the tax:

Other Items and Services cont'd:

Contractor and homeowner equipment including vacuums and floor cleaners
Craft items and supplies including poster board
Dishes and dish wares used for meals or cooking
Furniture and home furnishings including lawn and patio furniture and used furniture
Gambling revenues
Gasoline
Housewares and sundries
Lawn, garden, landscaping supplies and compost
Light bulbs
Motor oil
New and used car and truck sales
Newspapers
Nonprofit and charitable events: Fraternal organizations which provide food and services only to members
Nonprofit fundraisers
School sports events

Other business and professional services:

Appliance repair
Auto repair and related services
Bank charges and interest
Car wash, towing
Hair salons and barbers
Health clubs
House cleaning and janitorial services
Insurance agents:
Health, life, auto, bonds
Interior decorators
Landscaping, snow removal and lawn care

Laundry, dry cleaning and laundromats
Movers and ministorage units
Photo developing
Preschools and childcare
Printers and publishers

Professional services:

Lawyers, architects, accountants, appraisers, engineers, tax services, surveyors
Real estate commissions
School bus services
Security brokers and financial managers
Shipping agents (UPS)
Taxidermist
Taxis & Ride Sharing Services
Travel agent fees
Upholstery shops
Veterinarians
Safe deposit boxes
School supplies
Stationery and office supplies
Street legal motorcycles
Tires
Wholesale merchandise purchased for resale at retail

Options for the Tax

- Flexible Rate: 0% to 3% - **EDC suggesting 3%**
- Year-round or Seasonal? – EDC suggesting **Year-round** collection
- Sunset provision: Standard term is 20 years – EDC suggesting **20 years**
- One **Special Revenue Fund** of the City for all collections and disbursements of the tax (revenue would not be placed in the General Fund)
- City of Polson would collect and disburse all funds
- EDC would advise City Commission on spending funds

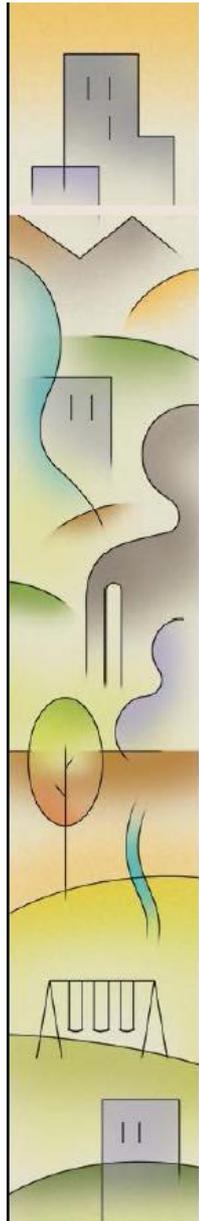
What about Tribal Exemptions?

- Tribal enterprises on the reservation are not required to collect state or local taxes such as a bed tax or resort tax.
- Enrolled tribal members of the Confederated Salish and Kootenai tribes are not required to pay state and local employment taxes, excise taxes or property taxes (for property in trust or owned by the CSKT) while living and working on the Flathead Indian Reservation.
- Enrolled tribal members do pay the state gasoline tax but the State of Montana has an agreement to share the gasoline tax with the CSKT government.
- Enrolled tribal members would be required to show identification to be exempt from the resort tax similar to the former requirements in the state of Washington for Montana residents requesting exemption from Washington sales tax
- Merchants would retain signed documentation for the exempt sale
- It would **not** be the merchant's responsibility to identify tribal members exempt from the tax – this is the tribal member's responsibility.

Proposed Spending Allocation

- 3% would be retained by the vendor to offset costs of implementation and collection
- The remaining balance of the tax would be allocated as follows*:
 - 17% to property tax relief in the form of a rebate on property tax bills for city of Polson residents
 - 80% to street reconstruction and preservation including sidewalk, curb, gutter and storm drainage
 - 3% to the City to offset administrative costs of the tax
- **Monitoring spending**
 - The EDC or an appointed board would monitor the use of Resort Tax proceeds to assure compliance with the voter-approved Resort Tax Ordinance
 - The EDC would advise the City Commission on matters pertinent to approval or denial of street projects or expenditures. Ultimate decision would be reserved for the City Commission

*This is 100% of the 97% that the City would receive



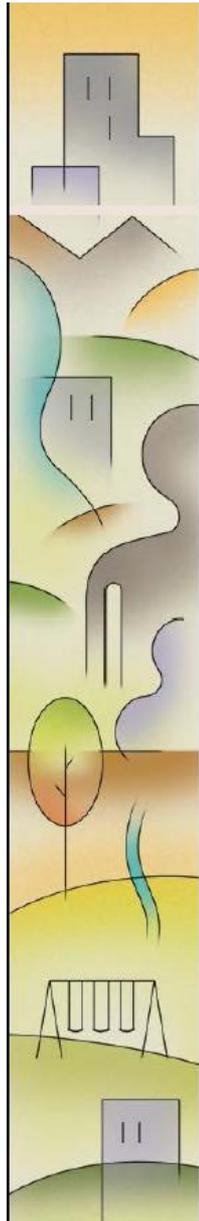
Implementing the Tax

How would the tax be collected?

- The tax would be collected by any establishment named in the MCA selling any good or service or by any merchant/vendor selling a product deemed as a luxury item within the city limits
- The tax would be collectible on purchases made beginning July 1, 2021 and continuing year-round
- Forms would be supplied to the vendor for payment calculation and exempt sales documentation and payments would be remitted monthly by the 15th of the following month to the city of Polson **OR remit quarterly?**

Who would pay the tax?

- Any non-exempt person purchasing an item that has been deemed a luxury item or goods and services purchased from establishments listed in the MCA and the Resort Tax Ordinance



Are Resort Tax Collections Public Information?

- Privacy is legally required to be maintained by the administrator collecting the tax
- Individual information on a vendor is never public information
- The City may distribute information on an aggregate basis by business type
- The City would contract with a licensed auditor to randomly audit 5 to 10 businesses each year for compliance

How is the Resort Tax Collected?

The Resort Tax is collected at the register and should never be included on the price tags of items.



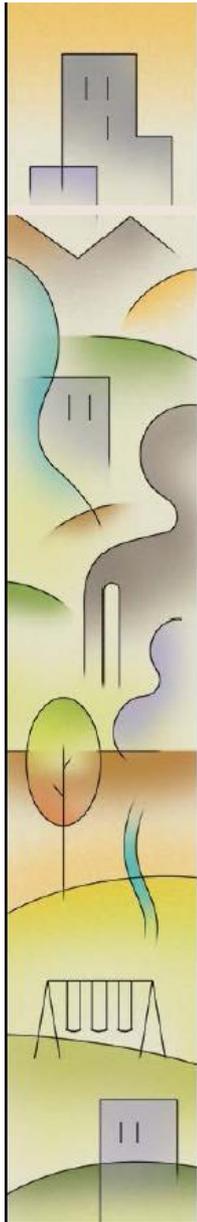
If an item costs \$15.00 the vendor will collect \$15.00 for the item and charge 45 cents extra in tax at the register. A vendor can also choose to absorb the tax (not collect extra from the customer) and then remit based on their gross taxable sales

Sample tax amounts:

\$5.00 item: tax would be 15 cents

\$50.00 item: tax would be \$1.50

\$75.00 item: tax would be \$2.25



Some Resort Tax Pros and Cons

PROS

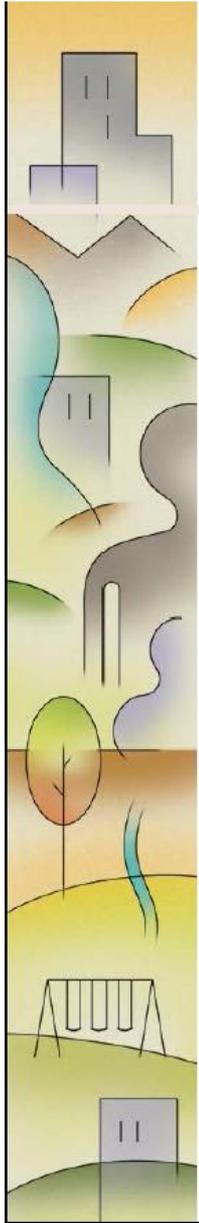
- Improve Polson's appearance with beautiful streets and sidewalks
- Capture tourist dollars that are going untapped
- Provide property tax relief

CONS

- Merchant Concerns:
 - Business may decrease
 - Sale issues if not using POS system
 - Bookkeeping issues
 - Similar business outside city won't collect tax
 - Tribal exemption
 - Audit concerns
- Public Concerns:
 - Local citizens may pay majority of the tax
 - Tribal exemption
 - It's a tax

What are the steps to implementation of a resort tax?

- ✓ Be designated as a resort tax community
- ✓ Population under 5,500 as of last federal census
- ✓ Hold Public Meetings to inform public about the resort tax
 - ✓ EDC meetings with guest speakers
 - ✓ Presentations to business and civic organizations ongoing
- ○ Submit recommendation to the City Commission to place the resort tax measure on the ballot
 - Presentation by EDC to the City Commission
- Submit measure to the voters at a special election
 - EDC would recommend a special election ballot measure for January 2021 (ballot measure would be submitted no later than 85 days prior to special election)
 - Continue information meetings, advertisement, brochures, etc. to educate
- If the resort tax is passed:
 - City Commission would pass a Resort Tax Ordinance to establish the law
 - City would work with vendors to establish collection methods
 - Collection would begin in July 2021



Economic Development Council Proposal to City Commission

Place referendum ballot measure on a special election ballot in
January 2021:

- The ballot measure would ask the question of implementing a resort tax in the city limits of Polson:
 - City Commission would pass a Resolution placing the measure on the ballot (must be submitted to the Election Office no later than 85 days before the special election)
 - City Commission would pass a Resolution of Intent indicating the establishments and luxury items that would be taxed
 - City Commission would hold public information meetings, advertise and have brochures and other information available to educate the public

Sample Ballot Language for Resort Tax

BALLOT ISSUE

To reduce municipal property taxes; and
To impose a resort tax in Polson of 3% on:

The retail value of all goods and services sold by lodging and camping facilities; restaurants, fast food stores, and other food service establishments; all public establishments serving alcoholic beverages by the drink; destination recreational facilities; and luxuries sold by other establishments.

The tax will take effect July 1, 2021, for 12 months a year for 20 years, and must be used as follows:

- 17% property tax relief;
- 80% reconstruction and/or preservation of existing streets, storm sewers, sidewalks, curbs, gutters; and
- 3% administrative costs.

_____ FOR the resort tax

_____ AGAINST the resort tax

Comparison of Resort Tax and Street Levy Ballot Measures

RESORT TAX

- Referendum ballot measure
- Primarily for street reconstruction and preservation
- Tax is on purchase of goods and services
- Collected by vendors
- Tax paid by tourists and local citizens
- Provides property tax relief

STREET LEVY

- Referendum ballot measure
- Only for street reconstruction and preservation
- Tax is on real estate property in Polson
- Collected by County on property tax bill
- Tax paid only by property owners
- No property tax relief

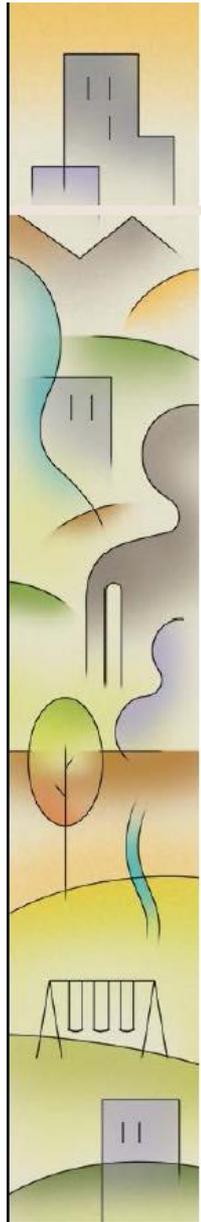
**It's all about
finding funding for streets
with the least impact
to our Citizens!**



More Information

The Economic Development Council members can be reached by contacting staff representatives: Cindy Dooley, 883-8204, finance@cityofpolson.com, or Kyle Roberts, 883-8213, cityplanner@cityofpolson.com

QUESTIONS???



**CITY OF POLSON
RESOLUTION 2020-_____**

**PRESENTING THE QUESTION OF A RESORT TAX TO THE
ELECTORS OF THE CITY OF POLSON**

WHEREAS, Section 7-6-1501(8), MCA, defines a resort community as an incorporated municipality with a population of less than 5,500 according to the most recent federal census, that derives the primary portion of its economic well-being related to current employment from business catering to the recreational and personal needs of persons traveling to or through the municipality for purposes not related to their income production and which has been designated by the Department of Commerce as a resort community;

WHEREAS, the Montana Department of Commerce has designated the City of Polson as a resort community;

WHEREAS, Section 7-6-1502, MCA, authorizes a resort community to present the resort tax question to the electors of a resort community by resolution; and

WHEREAS, Section 7-6-1504(1), MCA, authorizes the governing body to call a special election on the resort tax question or to have the resort tax placed on the ballot at the next regularly scheduled election;

WHEREAS, it appears in the best interests of the citizens and taxpayers of the City of Polson that relief from the burden of fixing and maintaining the streets of Polson fall proportionately upon the tourist users.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. Pursuant to section 7-6-1504 (1) and (2) MCA, the Polson City Commission presents to the electors residing in the City of Polson the question of the adoption of a resort tax for the City of Polson in accordance with this resolution.

2. The resort tax presented to the electors shall be structured as follows:

(a) The rate of the resort tax shall be three percent (3%) of the retail value of all goods and services as defined herein sold, except for goods and services sold for resale, by the following establishments:

- (i) hotels, motels, and other lodging or camping facilities;
- (ii) restaurants, fast food stores, and other food services establishments;
- (iii) taverns, bars, night clubs, lounges, and other public establishments that serve beer, wine, liquor, or other alcoholic beverages by the drink; and
- (iv) destination recreational facilities.

(b) The rate of the resort tax for any gift item, luxury item, or other item normally sold to the public or to transient visitors or tourists shall be three percent (3%).

3. If approved by the electors, the resort tax shall become effective on July 1, 2021, effective 12 months a year, and the duration of the resort tax shall be for twenty (20) years.

4. The purposes to be funded by the resort tax include:

(a) Property tax reduction for taxpayers residing in the City of Polson in an amount equal to seventeen percent (17%) of the resort tax revenues derived during the preceding fiscal year;

(b) Provision for the repair and improvement of existing streets, storm sewers, sidewalks, curbs and gutters, in an amount equal to eighty percent (80%) of resort tax revenues derived during the preceding fiscal year;

(c) Cost of administering the resort tax in an amount equal to three percent (3%) per year.

6. The election shall be held on January 26, 2021, the date of a special election, to be conducted as authorized by Section 7-6-1504(5), MCA.

7. The question to be presented to the electors and the ballot issue shall be in substantially the same form as Exhibit "A" attached to this resolution; provided, however, that the City Attorney may further redraft Exhibit "A." to conform to state law, if necessary.

BE IT FURTHER RESOLVED, that the City Clerk is hereby instructed to file this Resolution in the City's Book of Resolutions.

_____ayes _____nays _____abstentions

Date of Passage:

Effective Date: Immediately

Paul Briney, Mayor

Attest:

Cora Pritt, Clerk

EXHIBIT "A"

**THIS BALLOT SHALL BE MARKED WITH AN "X" IN
THE SQUARE BEFORE THE QUESTION
SUBMITTED TO A VOTE OF THE PEOPLE**

BALLOT ISSUE

To reduce municipal property taxes; and

To impose a resort tax in Polson of 3% on:

The retail value of all goods and services sold by lodging or camping facilities; restaurants, fast food stores, and other food service establishments; all public establishments serving alcoholic beverages by the drink; destination recreational facilities; and luxuries sold by other establishments.

The tax will take effect July 1, 2021, effective 12 months a year, for 20 years, and must be used:

17% property tax relief;

80% existing streets, storm sewers, sidewalks, curbs, and gutters;

3% administrative costs;

_____ **FOR the resort tax**

_____ **AGAINST the resort tax**