

**YELLOWSTONE COUNTY BOARD OF COUNTY COMMISSIONERS**

Resolution No. 25 - 48

**Resolution of Intent to Approve Tax Benefits for Rocky Vista University, LLC (Rocky Vista), as remodeling, reconstruction or expansion of commercial property as Defined in MCA §15-24-1501**

WHEREAS, on February 25, 2025, Rocky Vista submitted to the Board of County Commissioners, Yellowstone County, Montana, for its approval an application for the tax benefits described in MCA §15-24-1501.

WHEREAS, the Board of County Commissioners, Yellowstone County, Montana, has determined Rocky Vista, has qualified for a remodeling, reconstruction or expansion of commercial property as defined in MCA §15-24-1501, and is eligible for the tax benefits described in MCA §15-24-1501. The remodeling, reconstruction or expansion of commercial property that qualify for the tax treatment approved by this resolution are listed in the attached application.

WHEREAS, the remodeling, reconstruction or expansion of commercial property totals \$38,000,000 and complies with the requirement that an investment resulting in at least a 2.5% increase in the taxable valuation has been made in improvements contemplated for remodeling, reconstruction or expansion of commercial property.

WHEREAS, the Board of County Commissioners desires to hold a public hearing on the consideration of granting the tax incentive benefits specified in this Resolution of Intent after first publishing notice.

NOW THEREFORE BE IT RESOLVED, that a public hearing be held on April 15, 2025 in the Yellowstone County Board of Commissioners Boardroom, 316 North 26<sup>th</sup> Street, Stillwater Building, Room 3108, Billings, Montana at 9:00 A.M.

AND BE IT FURTHER RESOLVED, that the Clerk and Recorder is hereby ordered to publish due notice of the public hearing as specified in MCA §76-15-103 in the *Yellowstone County News*, the official newspaper of publication in Yellowstone County.

AND BE IT FURTHER RESOLVED, that following the public hearing, the Yellowstone County Commission shall decide whether to grant the tax incentive as requested pursuant to MCA § 15-24-1501.

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Passed and Adopted the 25<sup>th</sup> day of March, 2025.

BOARD OF COUNTY COMMISSIONERS  
YELLOWSTONE COUNTY, MONTANA

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Mark Morse, Chair

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Michael J. Waters, Member

Attest:

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John Ostlund, Member

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Jeff Martin  
Yellowstone County Clerk and Recorder

**Attachments**  
Application