



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

ABATE
V2 1/2025

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

For property used in a manufacturing process for which the property owner did not seek approval prior to commencing construction, the property owner must apply by March 1 of the year during which the abatement is first applicable for manufacturing machinery, fixtures, and equipment installed and placed in service after October 1, 2023.

Required Information

Applicant Name

Phillips 66 Company

Mailing Address

2331 Citywest Blvd

City Houston

State TX ZIP 77042-2862

Email paul.felix@p66.com

Contact Phone (310) 952-6034

Property Address

401 South 23rd Street 59101

City Billings

State MT ZIP 59101

County Yellowstone

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

000D0112050

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

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

1 Project’s construction commencement date

0	1	0	1	2	0	2	4
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2 Project’s estimated construction completion date

1	2	3	1	2	0	2	4
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3 Project’s estimated cost \$ 11591018

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

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

5 The application shall be deemed for all manufacturing machinery, fixtures, and equipment identified in the project plan, regardless of the project's estimated cost, unless part of the project is otherwise exempt from property tax.

Is the applicant applying for an abatement on all manufacturing machinery, fixtures, and equipment identified in the project plan?

Yes No

If no, please explain the reason for the difference and identify the manufacturing machinery, fixtures, and equipment on which the applicant is requesting an abatement, including estimated costs associated with each. Add additional pages if necessary.

6 NAICS code for the property 324110

Applicant Signature Paul Felix Date

0	2	2	6	2	0	2	4
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Printed Name Paul Felix

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

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

County Government Use Only

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

Complete the questions below.

- 1 Tax abatement application received on
- 2 Local governing body published public hearing notice within 60 days of receiving a completed application.
 Yes No
- 3 Public hearing held on
- 4 Project tax abatement Approved Exemption Amount: 100% 90% 80%
- 5 Approved tax abatement to be implemented beginning Tax Year

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

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

Important! Approved application and a copy of the resolution, with a description of the manufacturing machinery, fixtures, and equipment that qualified for the tax abatement, must be sent to:

Department of Revenue
PO Box 8018
Helena MT 59604-8018

County Official Signature _____ **Date**

Printed Name _____ **Title** _____

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