



COMMISSION WORK SESSION MEETING COMMUNITY ROOM

February 7, 2022 @ 8:30AM

- **Discussion and Decision re:** FY 22 Budget Start-Up Parameters.
 - **Discussion re:** Board Appointment of Justin Knapp to DUI Task Force and Board Appointment of Judge Bryan Adams to Compensation Committee.
 - **Discussion and Decision re:** Gallatin Valley YMCA Property Tax “Refund” Request.
 - **Discussion and Decision re:** Which office is to make the Treasurer’s Monthly Reports?
 - **Discussion and Decision re:** Deputy County Attorney Wage Adjustments Totaling \$11,746.00 for FY22.
 - **Discussion and Decision re:** Changing One Legal Assistant Position to an Office Manager Position for FY22.
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- **Board Liaison Updates**
 - **County Administrator Update**

General Discussion Topics

- Office Procedures
- Legislative Issues
- CAO Matters
- Criminal Justice Issues
- Mass Transit
- Mental Health
- Public Health Matters
- Public Relations
- City of Bozeman Matters
- Road Matters

MEMORANDUM

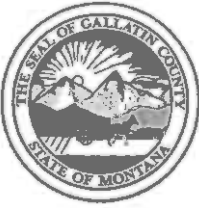
TO: County Commissioners
FROM: Harlee Lynch
RE: Board Appointment for Public Meeting on February 8, 2022

DUI Task Force

There are eight vacancies on the DUI Task Force due to the resignation and term expirations of a board members. Justin Knapp, Montana Highway Patrol Trooper, wishes to be appointed to the DUI Task Force. This is a three year term that will expire December 31, 2025. This vacancy has been posted in the Bozeman Daily Chronicle and on the Gallatin County Website, meeting notice requirements

Compensation Committee

There is one vacancy on the Compensation Committee due to the term expirations of a board member. Judge Bryan Adams wishes to be appointed to the Compensation Committee. This is a three year term that will expire May 1, 2025. This vacancy has been posted in the Bozeman Daily Chronicle and on the Gallatin County Website, meeting notice requirements



APPLICATION FOR BOARDS AND COMMITTEES

Name Trooper Justin Knapp Date January 26,2022

Address 968 Twin Lakes Avenue City Bozeman State MT Zip 59718

E-Mail Address justin.knapp@mt.gov

Phone: (Home)(616)307-1060 (Work)(406)595-9290 (Cell/Other) _____

Are you a resident of Gallatin County? Yes No Length of residency in Gallatin County: 9 years

Board or Committee you are applying for: Gallatin DUI Task Force

Occupation: Law Enforcement Officer

Employer: Montana Highway Patrol

Have you previously served on a County or City board? Yes No If so, which board and for how long?

Past Memberships and Associations: _____

Current Memberships and Associations: _____

List any relevant qualifications and/or related experience. Attach any additional information or a résumé, if you prefer.
I've been a sworn State Trooper since Feb. 2020 and have made many DUI arrests in the past two years.

What are your primary objectives for serving on this board?
To assist the task force in any capacity needed and help spread the word about impaired driving to the residents of Gallatin County

References (Individual or Organization)
Sergeant Cody Ruane Phone: (406)498-7028
Captain Josh Brown Phone: (406)599-9255
Phone: _____

An interview may be required if deemed necessary. Thank you in advance for your interest.

<p>RETURN COMPLETED APPLICATION TO: Gallatin County Commission 311 West Main, Room 306 Bozeman, MT 59715 PHONE: 406-582-3000 FAX: 406-582-3003</p>	<p>OR: Complete the application on-line and save it to your computer. Then email it as an attachment to <i>Commission@gallatin.mt.gov</i></p>
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APPLICATION FOR BOARDS AND COMMITTEES

Name Bryan Adams Date January 28, 2022

Address 615 S. 16th Ave., Room 168 City Bozeman State MT Zip 59715

E-Mail Address bryan.adams@gallatin.mt.gov

Phone: (Home) _____ (Work) 406.582.2196 (Cell/Other) 406.581.1147

Are you a resident of Gallatin County? Yes No Length of residency in Gallatin County: 34 years

Board or Committee you are applying for: Compensation Committee

Occupation: Justice of the Peace

Employer: Gallatin County

Have you previously served on a County or City board? Yes No If so, which board and for how long?

CJCC 12 Years to present

Past Memberships and Associations: Association of Montana Troopers; Montana Peace Officers Association

Montana Magistrates Association

Current Memberships and Associations: Secretary Middle Creek Meadows Property Owners' Association

List any relevant qualifications and/or related experience. Attach any additional information or a résumé, if you prefer.
Served as the Secretary/Treasurer for the Association of Montana Troopers 26 years; Central Vice President for Montana Magistrates Association 11 years. Editor MMA Newsletters. Secretary for Middle Creek Meadows Property Owners Association 25 years.

What are your primary objectives for serving on this board?
To help establish performance goals and objectives relating to county employees; to advance the sustainable long-term increase in value of county employees through thoughtful, informed and deliberative process matters when developing and approving compensation plans.

References (Individual or Organization)
Rick West Phone: 406.582.2195
Mike Peters Phone: 406.581.2135
Mike Vogel Phone: 406.581.2432

An interview may be required if deemed necessary. Thank you in advance for your interest.

<p>RETURN COMPLETED APPLICATION TO: Gallatin County Commission 311 West Main, Room 306 Bozeman, MT 59715 PHONE: 406-582-3000 FAX: 406-582-3003</p>	<p>OR: Complete the application on-line and save it to your computer. Then email it as an attachment to <u>Commission@gallatin.mt.gov</u></p>
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Gallatin County Commission

311 West Main Street, Room 306
Bozeman, MT 59715
406-582-3000

PROPERTY TAX REFUND REQUEST

In accordance to MCA §15-16-603 (3)(a) A refund may not be granted under subsection (1)(a) or (1)(b) unless the taxpayer or a representative of the taxpayer files a written claim with the board of county commissioners within 10 years after the date when the second half of the taxes would have become delinquent if the taxes had not been paid.

Please attach copies of any correspondence, tax bills, or proof this refund is due.

If you would like to be considered for a property tax refund, please provide the following information:

Taxpayer or Representative Name:	Gallatin Valley YMCA		
Name on Tax Bill (If Different):			
Mailing Address:	3673 Love Lane		
City:	Bozeman	Zip Code:	59718
Email:	ceo@gallatinvalleymca.org	Phone:	(406) 994-9622
Parcel Number:	RFG82042		
Geo Code:			
Refund Amount Requested:	\$47,773.97		

Reason for Refund:

Please see attached letter

Reason for Refund (Continued from Front):

Has Department of Revenue been made aware of this? Yes No

If so, Whom did you speak to? **Unknown at this time.**

FOR OFFICIAL USE ONLY

Date Received by Commission Office:

Date Received by County Treasurer:

Explanation Provided by Department of Revenue (DOR):

Does DOR Concur with Taypayer? Yes In Part No

County Treasurer Recommendation: Refund Refund in Part Deny

Additional Comments/Calculations from County Treasurer :

Date of Consideration:

Commission Decision: Refund Refund in Part Deny

Chairman Signature: _____



September 8, 2020

FOR YOUTH DEVELOPMENT ·
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

VIA EMAIL

Gallatin County Commissioners
311 West Main Street, Room 306
Bozeman, MT 59715

Re: Outstanding Property Tax Liability for the YMCA

Dear Commissioners,

I am writing in my capacity as the new CEO of the Gallatin Valley YMCA. As I engage in this position, I am thrilled by the impact the Gallatin Valley YMCA has had and will have in our community in Gallatin County. However, there has been a cloud hanging over the YMCA for many months that has the capacity to greatly reduce the financial capability of the YMCA to conduct its programming moving forward. This is why I am reaching out to seek your assistance in relieving a \$47,773.97 property tax bill assessed against the YMCA in 2019.

As you are likely aware, the YMCA is a not-for profit corporation incorporated within the State of Montana. As such, we are exempt from payment of property taxes. However, through an inadvertent error of our prior CEO, the exemption letter was not filed with the Department of Revenue in a timely fashion and accordingly property taxes were levied against the YMCA for the 2019 tax year. I write to explain how that inadvertent error occurred.

For its entire organizational history prior to 2019, the Gallatin Valley YMCA operated without owning its own real property. Through the incredibly generous supports of our donors and community, the YMCA was able to construct its building on Love Lane and at long last provide a permanent space for our members and community to use the YMCA's services. With new ownership of property came certain growing pains as the YMCA learned how to be a first-time property owner in the State of Montana. Unfortunately, as of 2019 and in its first year of property ownership, the YMCA was completely unaware of the requirement to file a property tax exemption letter for non-profits with the Department of Revenue. It was an admitted blind spot that we have since rectified filing the required exemption letter within the time frame for 2020, and we will continue to do so as required. We are confident had the YMCA filed the exemption letter for 2019, the exemption would have been granted as our mission and work does not differ today from the 2019 time frame.

Because the YMCA did not file its property tax exemption letter for 2019, the County assessed property taxes of \$41,139.57. As of July 15, 2021, that amount has increased to \$47,773.97 with interest and penalties. Prior leadership states they did not have knowledge of these taxes until it received notice in 2020 that Guardian Tax Partners had purchased the tax lien that was filed on the property. If full payment is not paid by 2024, the YMCA stands to lose the property that it worked so hard to obtain. Upon learning of the outstanding property tax, the YMCA

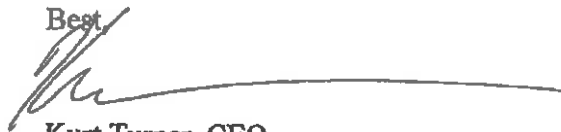
immediately called the Department of Revenue to seek resolution of this matter but was told there was nothing they could do. The YMCA then engaged legal counsel to attempt to seek relief with the Department of Revenue, without avail.

It is after these attempts that the YMCA comes before the Commissioners seeking relief from the property tax assessment. A recognition from the commissioners that the property was exempt from property taxes in 2019 and/or waiver of payment for the \$47,773 property tax bill would be a tremendous gift to the YMCA. The payment of this property tax bill, which would not have been assessed had we filed the proper letter, would be incredibly burdensome for the YMCA. Simply put, the YMCA, a requirement to pay this bill would be a devastating blow to the reserves that the YMCA holds in case of an emergency. Payment of this bill would mean the YMCA can provide less resources and programming for the community we are dedicated to supporting. This may mean reduced sports programs for our youth, reduced capacity to take on new members of our Re-Charge Cancer Wellness Program providing health and wellness to cancer survivors in our community, or reduced capacity for the daycare provided to teachers in our community.

We come to the Gallatin County Commission with our hat in our hand, fully aware of the mistake made by the YMCA in not sending the exemption letter to the Department of Revenue in 2019. We ask for your forgiveness for the property tax assessed against the Gallatin Valley YMCA based primarily on the fact that the YMCA was non-profit exempt from payment of property taxes in 20219. We also seek this relief based on our actions to rectify this issue, the incredible financial burden payment of the property taxes would be to the YMCA, and the value of the services the YMCA provides to the community.

I look forward to joining you at a Commissioners meeting to discuss this matter further and remain willing and ready to answer you questions.

Best,

A handwritten signature in black ink, appearing to read 'Kurt Turner', with a long horizontal flourish extending to the right.

Kurt Turner, CEO
Gallatin Valley YMCA

RESOLUTION NO. 2021- 050

**A RESOLUTION DELEGATING CERTAIN DUTIES OF THE GALLATIN COUNTY
TREASURER TO THE BOARD OF GALLATIN COUNTY COMMISSIONERS**

This Resolution was introduced by Treasurer Jennifer Blossom; moved by Commissioner SKINNER and seconded by Commissioner BROWN. The resolution was adopted UNANIMOUSLY.

WHEREAS, the duties of a Montana county treasurer generally are set forth in §§7-4-3002; 7-6-201; 7-6-2111; 7-6-2115; and 7-6-2503, MCA;

WHEREAS, §7-6-612, MCA, provides that the county commissioners may require county elected officials or employees to maintain new or additional financial records, and perform new or additional financial reconciliations, and submit new or additional financial reports;

WHEREAS, §7-6-612(2), MCA, provides that a county's officials and employees may agree to delegate the duties of county elected officials;

WHEREAS, Gallatin County Treasurer Jennifer Blossom consents to and agrees to the delegation of the duties set forth in this Resolution to the Board of Gallatin County Commissioners;

NOW THEREFORE BE IT RESOLVED that based on the mutual agreement between the Board of Gallatin County Commissioners and the Gallatin County Treasurer:

1. The following duties are delegated to the Board of County Commissioners:
 - a. Duties regarding deposit of public funds in financial institutions, as described in §7-6-201, MCA (2019), or as that statute may subsequently be amended.
 - b. Duties regarding all financial records and reports, as described in §7-6-612, MCA (2019), or as that statute may subsequently be amended.
 - c. Duties regarding receipt of money, accounting for expenditures, keeping books for separate funds and disbursing county money, as provided in §7-6-2111, MCA (2019), or as that statute may subsequently be amended.
 - d. Duties regarding the manner of settling accounts, as provided in §7-6-2115, MCA (2019), or as that statute may subsequently be amended.
 - e. Duties regarding setting an annual operating budget, as described in §7-6-4020, MCA (2019), or as that statute may subsequently be amended.
 - f. Duties regarding statements of cash balances and bond information, as described in §20-9-121, MCA (2019), or as that statute may subsequently be amended.

2. To implement the change in duties described above, the following transition plan shall be followed by all county elected officials and employees:

- a. The Finance Department will start the hiring process for staff needed to complete the newly transferred duties described in ¶1 above.
- b. When staff have been hired in the Finance Department, the Treasurer's Office will begin the process of transferring duties described above in ¶1 of this Resolution. The Treasurer's Office will provide all files, documentation and information necessary for a successful transition. This will include providing the Finance Department with access to any and all databases and documentation needed to perform the duties described in ¶1 above.
- c. All Gallatin County Offices and Departments responsible for receipt of funds shall fully comply with all appropriate internal audit control best practices in accordance with generally accepted accounting principles and in compliance with all federal and state laws. These internal controls shall be subject to audit by the County Auditor and through the annual audit performed by the independent external auditor, both of whom may make recommendations for changes or improvements.
- d. The Treasurer and the Chief Financial Officer agree that the FY 2019 Annual Financial Report (AFR) for Gallatin County has been significantly delayed due to the transition to new accounting software. This transition may have an impact on future AFRs as the county's elected officials and employees work to comply with a December 31st deadline for completion of the AFR. As to the county's current financial business, the following are goals for completion of AFRs for FY 2020, 2021, and 2022:

FY 2020 – On or before September 30, 2021.

FY 2021 – On or before June 30, 2022.

FY 2022 – On or before December 31, 2022.

- e. The Treasurer's Office and the Finance Department commit to meeting deadlines for the preparation of the AFR. This commitment applies to internal deadlines as well as those imposed by the county's external auditors. The Treasurer's Office will be responsible for furnishing information for schedule items under their control for the corresponding fiscal year. As the transition progresses, the Finance Department will assume responsibility for duties in the fiscal year in which the Finance Department assumes the duties. Due to overlap of duties, the Treasurer and the Chief Financial Officer agree to work together when necessary to furnish the information required to complete the AFR.
- f. The County Commission will appoint an Investment Committee to review the County's investment practices and to recommend changes to those practices. The investment committee shall include a County Commissioner; two employees or

officials from districts served by the County's Finance Department and Treasurer; the County Administrator; the Chief Financial Officer; the Internal Auditor; and at least one member representing Gallatin County's banking or investment communities.

BE IT FURTHER RESOLVED that the Gallatin County Treasurer shall continue to perform all duties of a Montana county treasurer not described in ¶1 above.

DATED this 4 day of May, 2021.

BOARD OF COUNTY COMMISSIONERS
GALLATIN COUNTY, MONTANA



Scott MacFarlane, Chair

ATTEST:



Eric Semerad, Clerk & Recorder