PARK CITY SCHOOLS

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"HOME OF THE PANTHERS"

March 12, 2021

Stillwater County Commissioners
400 E 3rd Ave N
Columbus, MT 59019

Hard Rock Mining Impact Board
PO Box 200523
301 S Park Ave
Helena, MT 59620-0523

Subject: **Request for Required Allocation of Metalliferous Mines License Taxes**

Dear Commissioners and Mining Impact Board Members:

<u>The Park City School District #5(PCSD5) is hereby requesting that Metalliferous Mines License Taxes be allocated to Park City Elementary School District and Park City High School District according to the requirements of the Hard Rock Mining Impact Act.</u> The Hard Rock Mining Impact Act and the companion Property Tax Base Sharing Act require money be allocated for affected high school and elementary school districts within the county. The (1) inaccurate predictions of a Mining Impact Plan (even after the initial two years), or (2) the inability to meet requirements that allow for an Amendment to a Mining Impact Plan, or (3) the prescribed allocation of money in the approved Mining Impact Plan do not relieve the County, the Mining Impact Board, or the Mining Impact Plan from meeting the requirements of the Acts.

The Hard Rock Mining Impact Act in MCA 15-37-117(1)(e)(ii)(B) and (C) specifies that affected school districts receive allocated tax revenue. According to the definitions in MCA 90-6-402, PCSD is an "Affected local government unit" and PCSD5 has a long history of and currently has numerous "Mineral development employees" and "Mineral development students" within its jurisdiction. PCSD does understand that MCA 15-37-117(2) allows for a different allocation plan *similar* to sharing under Title 90, chapter 6, part 4. However, the main purpose of Property Tax Base Sharing Act (MCA 90-6-401) is to equitably distribute tax revenues among affected local government units. It seems very reasonable for PCSD5 to conclude that an equitable allocation plan, after three decades of annual mine employee surveys documenting student and parent residency in PCSD5 (MCA 90-6-405), should include some allocation of the tax revenue to PCSD5.

Furthermore, MCA 90-6-405(c) and (d) require Employee Surveys (every year for the life of mine) of school residency. Why would a yearly school residency tally of employee's students be required well after the initial development period, if not to base revised allocations from? Also, the use of the word "initial" in MCA 90-6-405(2) provides additional evidence that Employee Surveys are intended to be used for documentation to revise the "initial" allocation.

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Park City School District #5 looks forward to engaging with the County Commissioners and the Hard Rock Mining Impact Board regarding this issue in order to come to more equitable solution. However, PCSD5 also reserves the right to pursue alternate paths of remedy if necessary.

PCSD5 believes that no change to the Mine Impact Plan is required to mitigate this issue. This matter could be best resolved by creating a Stillwater County Mitigation Plan (or Addendum) that equitably distributes the applicable portion of the revenue already allocated to Stillwater County for schools under the approved Mine Impact Plan.

Thank you for your consideration in this very serious matter. Please contact Dan Grabowska, Superintendent, if you have any questions or concerns with this request.

Sincerely,

Park City School District Board of Trustees:

Kristi Lowell
Kristi Lowell

Kevin Hoffman

Amber Tilzey

Breann Streck
Breann Streck