

Carol L. Collins

**Big Sky Resort Area District
Minutes from September 10, 2003
Board of Directors Special Open Meeting**

Attending: Carol Collins, Chair
Renae Schumacher, Director

Heidi Peacock, Secretary-Treasurer
Sarah Ouellette, Office Administrator

- 1) Public Comment: None
- 2) Carol Collins, chair called meeting to order at 9:35 am
- 3) Carol briefed board on reason for meeting: Gallatin County Election Officer wants to conduct our upcoming election on November 4, 2003 via mail. However, the county has informed us that the board can contest that if they would rather have a public election. Carol had spoken with personnel at the Clerk and Recorders office as well with Jean Palmer who works at our Big Sky Post Office and is also an election judge to get an understanding of the cost and projected turnout. Results are as follows: To have the ballots mailed, etc. the cost is approx. \$494.00, which would include postage, instructions and the envelopes. The cost of the Public Election would run approx. \$294.00, which would include the cost of the three judges.

After some discussion, the board felt they would have a better turn out at a publicly held election. Board also felt it was more cost effective.

Heidi Peacock made a motion to have the election conducted in Big Sky instead of via mail. Renae Schumacher 2nd, All were in favor.

A resolution was drafted and signed by all of the above in attendance and mailed to the Gallatin County.

- 4) Meeting adjourned at 9:50 am.

Approved 12/10/03



MINUTES FROM THE B.S.R.A.D. NOVEMBER 12, 2003 OPEN MEETING

Attending:

Carol Collins, Chairperson

Renae Schumacher, Secretary-Treasurer

Jim Muscat, Vice Chairperson

Mona Jamison, Attorney

Sarah Ouellette, Office Administrator

Al Malinowski, Director

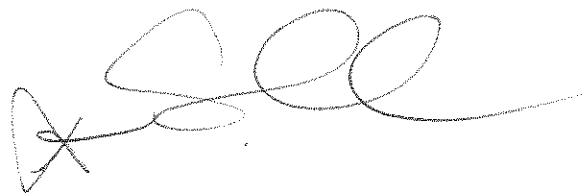
Lance Child, Director

- 1) Public Comment: None
- 2) Carol Collins, chairperson called meeting to order at 12:05
- 3) Jim made a motion to approve minutes of the Sept. 24, 2003 open meeting, Renae 2nd, all were in favor.
- 4) New Business-Elect Officers: Before electing Carol briefly described the respective positions' responsibilities and noted the terms were for four years. Renae made a motion for Carol Collins to remain as the Chairperson, unanimous vote in favor. Renae made a motion for Jim Muscat to remain as the Vice Chairperson, unanimous vote in favor. Jim made a motion to elect Renae as the Secretary-Treasurer, unanimous vote in favor. The newly elected board members, Al, Lance and Carol were given Oath's of Candidacy to sign for County records.
- 5) Bank Accounts: Carol stated that it was necessary to remove the previous board members, Walter Ainsworth and Heidi Peacock as signers and add the new board members, Al Malinowski and Lance Child as signers on the following accounts: Montana Short Term Investment Pool (STIP), Big Sky Western Bank accounts = Money Market 503460, operating 105260, checking 105341, CD's #10573, 10574 and CD 10575, and American Bank accounts = CD 631000461. Al Malinowski made a motion to remove Walter and Heidi and to add Lance and himself, Lance 2nd. All were in favor. It was noted that all of the accounts require two signers except checking #105341
- 6) Old Business, Public Reporting on Collections: In the previous open board meeting Bob Donovan requested that the BSRAD office begin publicizing a collections report on a regular basis. After some discussion, the board did not want to do this because this information is already public knowledge upon request. Renae said I could send Bob Donovan a copy from time to time. On this topic, it was asked why the District didn't publicly print businesses that had taxes in arrears. Mona said it was illegal and that the District does have a "legal opinion" on it.
- 7) Legal Opinion #54 was handed out on Non-Profit organizations and whether or not they can legally collect and pay resort tax: Mona said the District should

never have exempted Non-Profits initially, especially as a “category.” According to the case law in this opinion, it is necessary for non-profits to collect if it is for a commercial profit for a person or entity. Exempt sales would be intended for goods and services such as bake sales or car washes by the Boy Scouts, or a theater production by an amateur drama group for example. Mona recommended that the board repeal Section 10R of Ordinance 98-01, and has given the following as points of discussion: 1) Does the board want to exempt 501-3C i.e. the Rotary Club and the Boy Scouts? 2) Review opinion and begin thinking about what changes are necessary in Ordinance 98-01..

- 8) Events form: Handout was in board packet and board has decided it is not necessary to pursue, but rather would amend the ordinance in reference to the above issue.
- 9) Affordable Housing: Bob Donovan was present at previous meeting and requested the board discuss on future agenda. Bob was not present at today’s meeting. Carol made a statement that the board cannot be speculative on future applications. Jim said a “vehicle” needs to be created first on this issue. Carol also stated that the board *does* have the authority to place funds aside for certain projects like this if a request is made and approved during the District’s regular allocation period.
- 10) Financial Statements-There was some brief discussion on the budget vs actual. Emergency Funds- Carol mentioned that she was not a supporter of this fund, as did Jim. Mona reminded the members that it took all members to approve funding from this account; however, to change the resolution it only takes 2/3 of the board to change. Place on next meeting’s agenda.
- 11) Next meeting is scheduled for December 10, 2003. Meeting adjourned at 1:30.

approved 1/14/04



MINUTES FROM THE B.S.R.A.D. DECEMBER 10, 2003 OPEN MEETING

Attending:

Carol Collins, Chairperson
Rena Schumacher, Secretary-Treasurer
Jim Muscat, Vice Chairperson

Public: Mindy Nowakowski
Sarah Ouellette, Office Administrator
Al Malinowski, Director

- 1) Public Comment: None
- 2) Carol Collins, chairperson called meeting to order at 12:05
- 3) Rena S. made a motion to approve minutes of the Nov. 12, 2003 open meeting, Al M. 2nd, all were in favor.
- 4) Collections Procedures: Administrative Officer provided a handout which outlined current collections procedures, legalities and examples of Non Payments letter and Enforcement letter. After discussion the board decided that the Administrator should be consistent in terms of the "courtesy" phone calls or letters. Additionally, board has requested a written policy as to when these calls, letters, etc. will go out and how long taxpayers have until they would receive a Non-Pymt. letter. Basically, come up with time frame after they have received such a call or letter.
- 5) Goal Setting Meeting: Carol C. said if board did hold this meeting, then it would open to the public, but would not be run by an agenda. Board agreed to meeting and decided it would be held some time in beginning of Feb.
- 6) Public Mtg: The administrator had passed out an example of the previous short public survey and asked board if they were interested in holding a public input meeting as had been done in the past. Jim M. suggested that maybe the board perform a mass mailing type of questionnaire instead of a meeting. After discussing, ultimately the board decided not to hold meeting or do a mailing. They did not feel it was necessary. Mindy N. suggested that if the board did do a questionnaire, that it should be a short one. She also suggested that the board think about creating a web-site which could have copies of our various ordinances and forms, etc. available
- 7) Old Business-Non Profit Organizations: A copy of the Ordinance 98-01 as well as opinion #54 was provided. After reviewing both documents, Jim said that he doesn't think the board should exempt any non-profits from collecting resort tax-it should be across the board. Mona has recommended from the previous meeting that the board remove section 10R from the ORD 98-01. Carol reminded the board, (taken from opinion #54) that basically unless it is a non-commercial for-profit organization, then they (business or organization) are subject to collect tax.

Carol wants Administrator to speak with Mona regarding language of the above recommended change. Also, under section 9G, "movie and vcr rentals", change to "movie and related equipment rentals."

- 8) Emergency Fund: A copy of the Ordinance explaining this was provided. After some brief discussion it was requested that this item be placed on a future agenda.
- 9) Financials- Reviewed.
- 10) Next Meeting scheduled for Jan 14, 2004. Meeting adjourned at 1:45.