



ADMINISTRATIVE RULES OF MONTANA

42.19.1403 NOTIFICATION REQUIREMENTS FOR THE CREATION OR AMENDMENT OF AN URBAN RENEWAL DISTRICT (URD) WITH A TAX INCREMENT FINANCING PROVISION

- (1) A local government may create or amend a URD containing a tax increment financing provision pursuant to Title 7, chapter 15, parts 42 and 43, MCA.
- (2) Before the department can certify the base taxable value of property located within a newly created or amended district, the local government must notify the department of the intent to create or amend a URD containing a tax increment financing provision. The notification must include:
 - (a) the contact information for the person designated to interact with the department;
 - (b) the name of the district;
 - (c) the desired base year;
 - (d) a legal description accompanied by a map illustrating the district's proposed boundary;
 - (e) GIS data files that include locational information in the form of coordinates, points, lines, polygons, etc., if available; and
 - (f) confirmation that the property within the proposed district is contiguous and not included within an existing URD or TEDD district.
- (3) If the local government wants the department to provide a list of the affected real, separately assessed improvements, personal and centrally assessed properties within the district, the local government must provide the notification information required in (2)(a) through (c), and preliminary versions of the notification information described in (2)(d) and (e), to the department no later than August 1 of the desired base year. Within 60 days after receiving the notification, the department will provide the following to the designated contact:
 - (a) confirmation that no issues were identified with the preliminary district boundary; and
 - (b) a list of the affected properties.
- (4) If the local government does not need the department to provide a list of the affected real, separately assessed improvements, personal and centrally assessed properties within the district, the local government must provide the notification information required in (2)(a) through (c), and preliminary versions of the notification information described in (2)(d) and (e), to the department no later than December 1 of the desired base year.
- (5) By no later than February 1 of the calendar year following the creation of the district, the local government must provide the department with the following:

- (a) final versions of the notification information described in (2)(d) and (e), if not previously provided;
 - (b) a copy of the executed resolution of necessity required by 7-15-4210, MCA. The executed resolution must contain:
 - (i) an effective date prior to the date on which the URD is created;
 - (ii) the finding of blight, as required by 7-15-4210(1), MCA; and
 - (iii) a statement of necessity regarding the interest of public health, morals, or welfare of the residents, as required by 7-15-4210(2), MCA;
 - (c) a copy of the local governing body's resolution adopting the growth policy pursuant to 76-1-604, MCA;
 - (d) a copy of the municipality's planning commission's written recommendation to the local governing body that the urban renewal plan conforms with the local government's growth policy that attaches:
 - (i) supporting documentation upon which the conformance is based; and
 - (ii) supporting documentation upon which the exercise of a local governing body's zoning powers is based;
 - (e) if the documentation in (d) is not available, a copy of the document affirming that the local governing body received no written recommendation from the planning commission and scheduled the public hearing on the urban renewal plan as permitted in 7-15-4214, MCA;
 - (f) a copy of the published notice of public hearing required under 7-15-4215, MCA;
 - (g) a copy of the letter that was sent to all property owners in the district;
 - (h) a list of all addresses to which a copy of the letter was sent;
 - (i) a list of all the geocodes, assessor codes, and centrally assessed property within the district;
 - (j) a copy of the local government's urban renewal plan pursuant to 7-15-4212 and 7-15-4216, MCA, containing the tax increment provision under 7-15-4216, MCA; and
 - (k) a copy of the ordinance adopting the urban renewal plan with the tax increment provision; pursuant to 7-15-4216 or 7-15-4284, MCA.
- (6) Within 20 business days after the department receives the documentation required in (2) and (5), the department will send notification to the local government whether the documentation is complete and correct for the desired base year.
- (a) If supporting documentation submitted with the application is deficient, the department will notify the local government and request additional information.
 - (b) By March 1, the department must receive the local government's complete and corrected documentation to establish a base year effective January 1 of the previous year.
 - (c) If supporting documentation submitted with the application is complete and correct, the department will notify the local government and will report the base, actual, and incremental taxable values to the taxing jurisdictions by the first Monday in August of the calendar year following receipt of the notification in (2).

- (d) If supporting documentation submitted for creation or amendment of a URD is not complete and correct, the department will report the base, actual, and incremental taxable values to the taxing jurisdictions by the first Monday in August of the calendar year following the year which the complete and correct supporting documentation is submitted to the department.
- (7) All correspondence and documentation must be mailed to the Department of Revenue, Property Assessment Division at P.O. Box 8018, Helena, MT 59604-8018, or e-mailed to DORTIFinfo@mt.gov.

Authorizing statute(s): 15-1-201, MCA

Implementing statute(s): 7-15-4202, 7-15-4210, 7-15-4215, 7-15-4216, 7-15-4282, 7-15-4283, 7-15-4284, 7-15-4285, 15-10-202, 15-10-420, MCA

History: NEW, 2008 MAR p. 1490, Eff. 7/18/08; AMD, 2014 MAR p. 1104, Eff. 5/23/14; AMD, 2019 MAR p. 345, Eff. 3/30/19.