

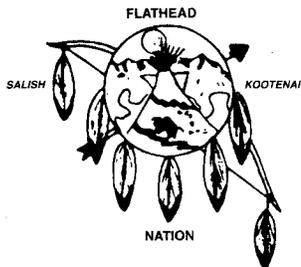
EXHIBIT 15
DATE 3/23/11
HB 618

THE CONFEDERATED SALISH AND KOOTENAI TRIBES
OF THE FLATHEAD NATION

P.O. BOX 278
Pablo, Montana 59855
(406) 275-2700
FAX (406) 275-2806
www.cskt.org



A People of Vision



A Confederation of the Salish,
Pend d' Oreilles
and Kootenai Tribes

TRIBAL COUNCIL MEMBERS:

- E.T. "Bud" Moran – Chairman
- Joe Durglo – Vice Chair
- Steve Lozar – Secretary
- Jim Malatara – Treasurer
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- Carole Lankford
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- Charles L. Morigeau
- Terry L. Pitts
- James Steele Jr.

March 22, 2011
House Taxation Committee

Dear Honorable Committee Chairman Mark Blasdel and Honorable
Vice Chair's Mike Miller and Dick Barrett:

**RE: House Bill 618 – Tax exemption for Tribal Governments if property is used
for essential governmental purposes**

The Confederated Salish and Kootenai Tribes (CSKT) have had a goal of re-acquiring on-reservation lands lost during the opening of the reservation through homesteading and forced fee patents.

We have acted on the goal annually by budgeting hard Tribal revenues and by participating in some of the same conservation programs the State of Montana has – namely the Bonneville Power Administration (BPA).

When the state acquires lands with BPA funds the lands are tax exempt. This is not the case for CSKT. We use the same BPA funds. State lands acquired with these funds become tax exempt and CSKT land purchases (with the same funds) are not.

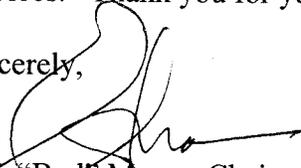
We have attached a copy of a photo for a piece of Tribal property acquired with BPA funds. The land has public access and is open to the use of the general public.

Again, the state can use BPA funds and they do not pay taxes on these acquisitions. The CSKT respectfully request the opportunity to be treated like cities, counties, and states for the purposes of defined essential governmental services.

A second example of the problem is attached for your information. This is the Mission Range Event Complex. The property is 62 acres in the Ronan community. The owners of the property are the City of Ronan, Lake County and the CSKT Tribes. We all share a common goal of a recreation center that will be open to the public. The City and County do not pay taxes on these parcels but the Tribes do pay taxes.

Please approve HB 618 to allow the Tribes the same opportunity as other units of local government to seek tax exemptions for properties used for essential government services. Thank you for your consideration.

Sincerely,



E.T. "Bud" Moran, Chairman
CSKT Tribal Council

Attachment

Copy to:

House Taxation Committee

Chair: Mark Blasdel

Vice Chair: Mike Miller

Vice Chair: Dick Barrett

Steve Fitzpatrick

Kelly Flynn

Alan Hale

Brian Hoven

Austin Knudsen

Steve Lavin

Sue Malek

Eddie McClafferty

Mary McNally

Jerry O'Neil

Mike Phillips

Lee Randall

Wayne Stahl

Janna Taylor

Kathleen Williams

Max Yates

Committee Staff: Jeff Martin, 406-444-3595

Megan Moore, 406-444-4496

Secretary: Lisa Adams, 406-444-4745



Mission Range Event Complex

An Example of the local government property tax exemption problem

Lake County, the City of Ronan and the Tribes purchased 62 acres of private lands in the western part of Ronan. The county and the city jointly purchased the southern 31 acres and the tribes acquired the northern 31 acres with the intent by all governments to jointly plan for various community needs. Lake County and the City of Ronan are not taxed on their 31 acres but the Tribes are taxed on their 31 acres of these community use lands.

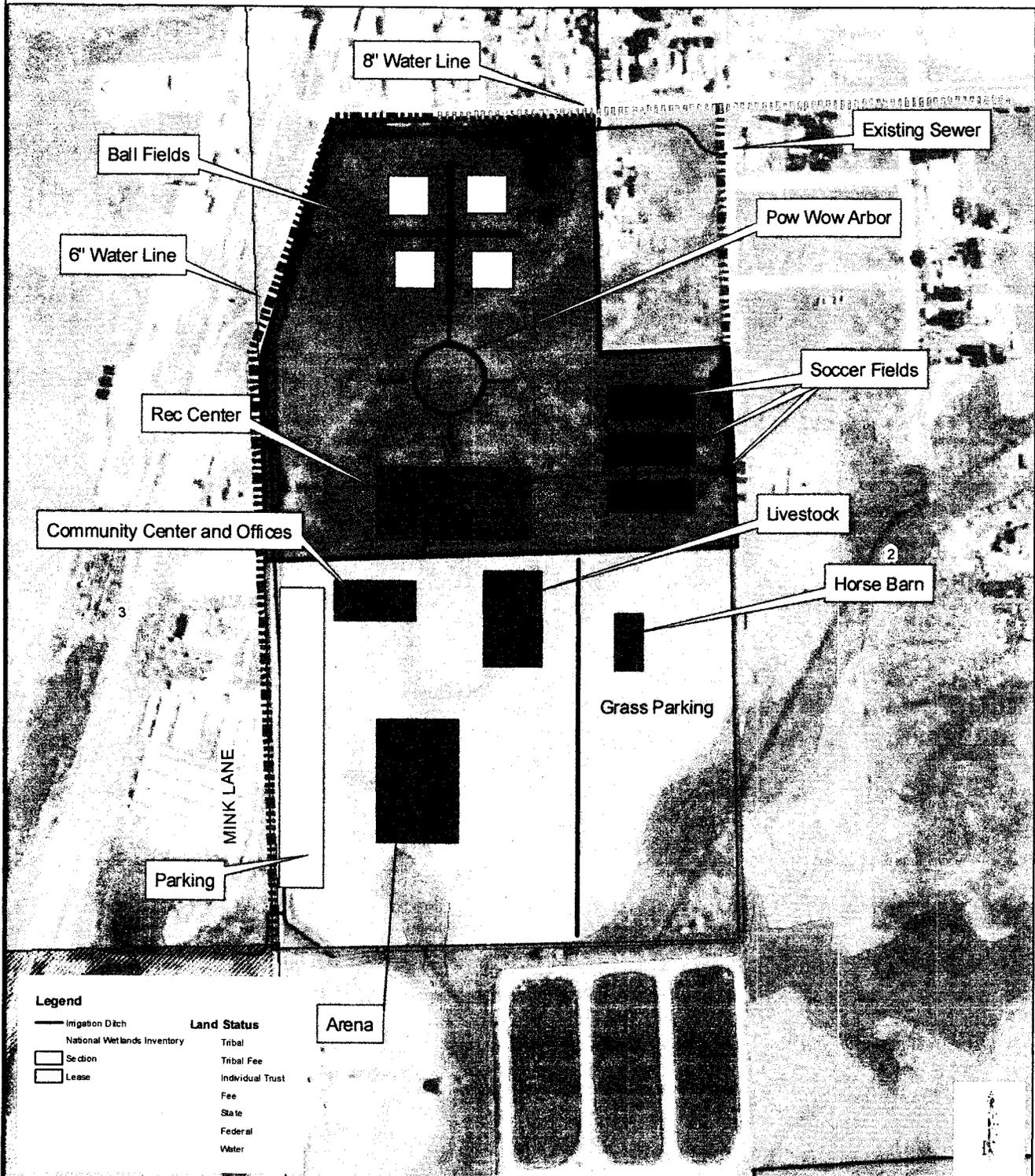
The governments set a formal planning committee under a inter-local agreement between the city, tribes and county. An architecture site planning team was brought in from the Montana State University to help facilitate conceptual site/building plan alternatives and various community need surveys were developed and completed by the group.

A few items on the current use list are to move the current Ronan fair uses and community center/county extension offices to the site, along with constructing outdoor sports fields and a recreation facility similar to the Arlee Recreation Center the Tribes built two years ago for the Arlee community.

Based upon the most frequent responses for needed activities identified from community surveys, the three governments are supporting those related developments at the 62 acre site. The current plans contain the following items:

- Indoor swimming facilities with a competition pool, therapy pool, water slide and kiddy pool
- Indoor recreation facility with basketball courts, laser tag and fitness/weight exercise rooms
- Indoor ice skating/roller rink
- Outdoor areas and fields for multi purpose activities such as baseball, soccer, native games, basketball and powwow arbor
- Kids fishing pond and nature/walking trails
- Multi purpose outdoor rodeo/fair arena
- Fair exhibition and extension buildings
- Midway and carnival area

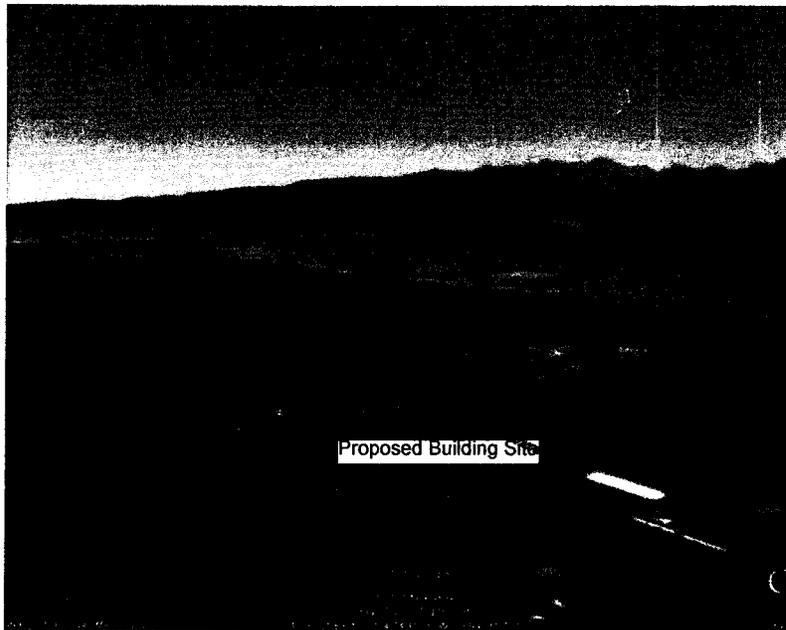
Figure 2 - Proposed Mission Range Event Complex Ronan - Project Area



**Proposed Mission Range Events Center
Confederated Salish and Kootenai Tribes—CSKT
Lake County
City of Ronan
Flathead Indian Reservation, Montana**

**National Environmental Policy Act—NEPA
Checklist Environmental Assessment
May 2010**

Document Prepared by
Confederated Salish and Kootenai Tribes
Natural Resources Department—
NEPA Program and
Wildland Recreation Program
PO Box 278
Pablo, MT 59855



Air view of proposed events center location, Ronan, MT

CHECKLIST ENVIRONMENTAL ASSESSMENT

I. PURPOSE AND NEED, and PROJECT DEVELOPMENT

1.1.i. Proponent:

- Confederated Salish and Kootenai Tribes (CSKT) Natural Resources Department, Wildland Recreation Program, contact Tom McDonald, X 7288;
Lake County, MT, contact Paddy Trusler, County Commissioner
City of Ronan, MT, contact Kim Aipperspach, Mayor
- Specifics are in **bold**, to facilitate tracking

1.1.ii. Name of Project: Proposed Mission Range Events Center.

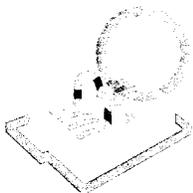
- Maps, figures, and attachments are located at the end of this document, and are also available as separate PDF documents.

1.1.iii. Type of Action—

- The 3 governments propose to jointly develop a parcel in Ronan to house a fairgrounds, recreation building, ballfields and a pow wow pavilion.
- The northern portion of the parcel (Tract 1 in **Figure 1**) is owned by the CSKT. All figures are attached at the end of this document.
- The southern half of the parcel (Tract 2 in **Figure 1**) is owned by the City of Ronan and Lake County.
- Each parcel is approximately 31 acres in size.
- By jointly planning the development of the parcel, each group can—
 - * Share costs for planning,
 - * Share costs for development
 - * Coordinate infrastructure needs (roads, sewer, water, pedestrian paths, etc.),
 - * Coordinate joint needs such as
 - ◇ parking placement and
 - ◇ building juxtaposition

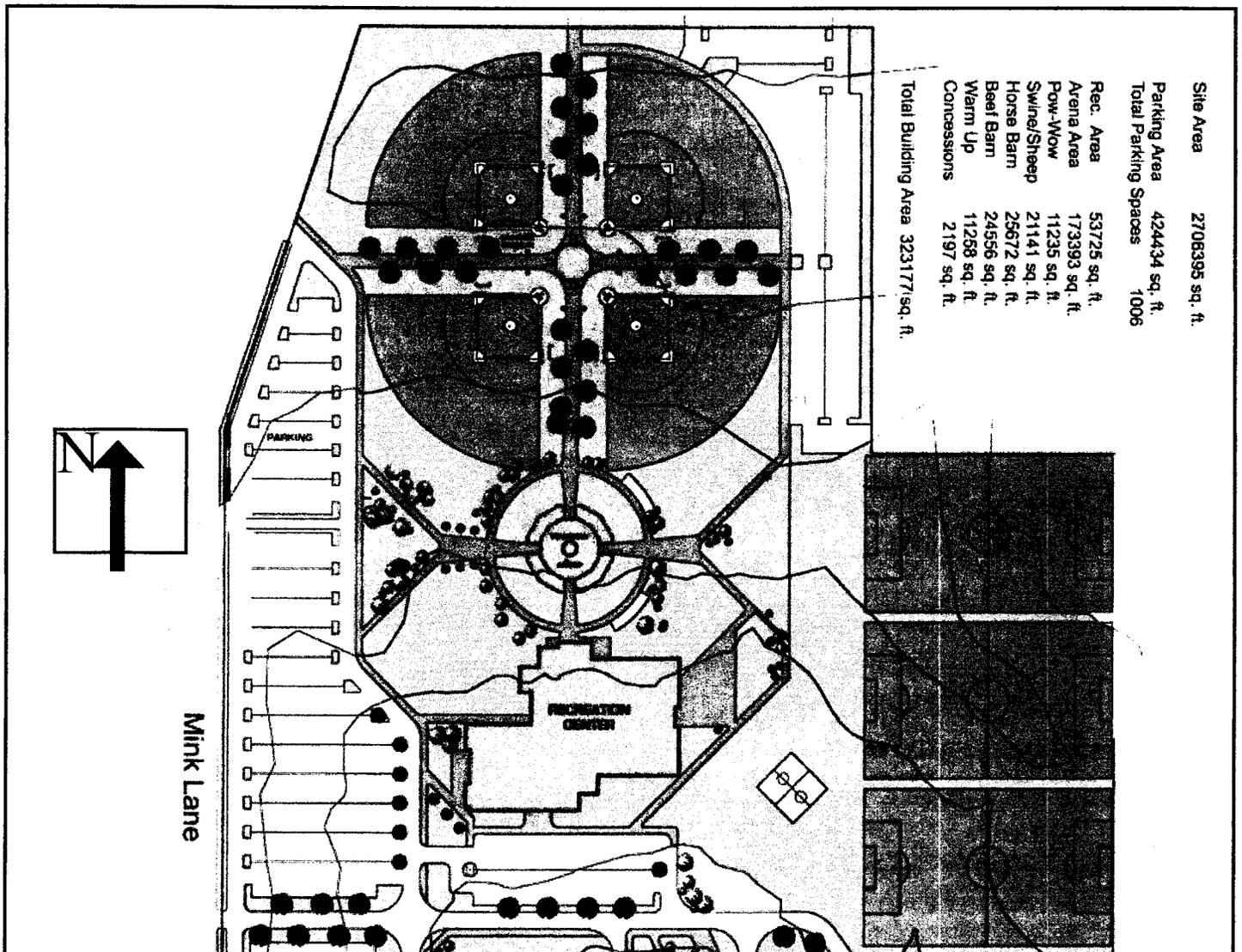
1.1.iv. Location (**Figures 1 and 2**)—

- Mink Lane and Main Street, Ronan, to just north of the sewage lagoons (**Figures 1 and 2**)
- T 20 N/ R 20 W Section 2
- Lake County
- Ronan Quad



1.1.v. Proposed Implementation Date: Work could potentially start during **Summer 2010** and continue during appropriate periods through **2015**.

Figure 5, Potential Layout of
 CSKT Portion—north half of com-
 bined parcel



CERTIFICATE OF SURVEY

A PORTION OF THE W1/2 NW1/4 SECTION 2, T20N, R20W, P.M.M.,
LAKE COUNTY, MONTANA

WEST ADDITION

PURPOSE OF SURVEY & OWNER'S CERTIFICATE:

PURPOSE & EXCEPTIONS FROM REVIEW AS SUBDIVISION:
FOR TRACTS 1 & 2 AS SHOWN
ON THE ATTACHED MAP AND (SEE)
EXCERPTS FROM AGRICULTURAL PURPOSES PURSUANT TO
78-3-207 (1)(i) M.C.A. NO STRUCTURES REQUIRING WATER AND
SEWER WILL BE CONSTRUCTED WHILE THIS COVENANT IS IN
PLACE.

455814

COVENANT WITH GOVERNING BODY
THIS COVENANT IS BETWEEN LAND OWNER, AND THE GOVERNING BODY
OF LAKE COUNTY. THIS COVENANT IS PURSUANT TO 78-3-207 (1)(i) DIVISIONS OUTSIDE
OF A PLATED SUBDIVISION BY GIFT, SALE OR AGREEMENT TO BUY AND SELL IN WHICH
THE PARTIES TO THE TRANSACTION ENTER A COVENANT RUNNING WITH THE LAND AND
REVOCABLE ONLY BY MUTUAL CONSENT OF THE GOVERNING BODY AND THE PROPERTY OWNER
THAT THE DIVIDED LAND WILL BE USED EXCLUSIVELY FOR AGRICULTURAL PURPOSES:

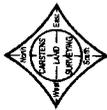
OWNER OF RECORD REPRESENTATIVE OF:
[Signature]
DULL KNIFE MEMORIAL FOUNDATION
MONTANA
ATTEST: CLERK (RECORDED)
[Signature]
MONTANA
MONTANA COUNTY CLERK

STATE OF MONTANA
COUNTY OF WESTER
DONALD H. WESTER
MONTANA COUNTY CLERK
I, *[Signature]*, COUNTY CLERK, DO HEREBY CERTIFY THAT THE ABOVE IS A TRUE AND CORRECT COPY OF THE ORIGINAL AS FILED IN MY OFFICE ON *[Date]* 2-14-05.
MONTANA COUNTY CLERK

SCALE 1" = 200'

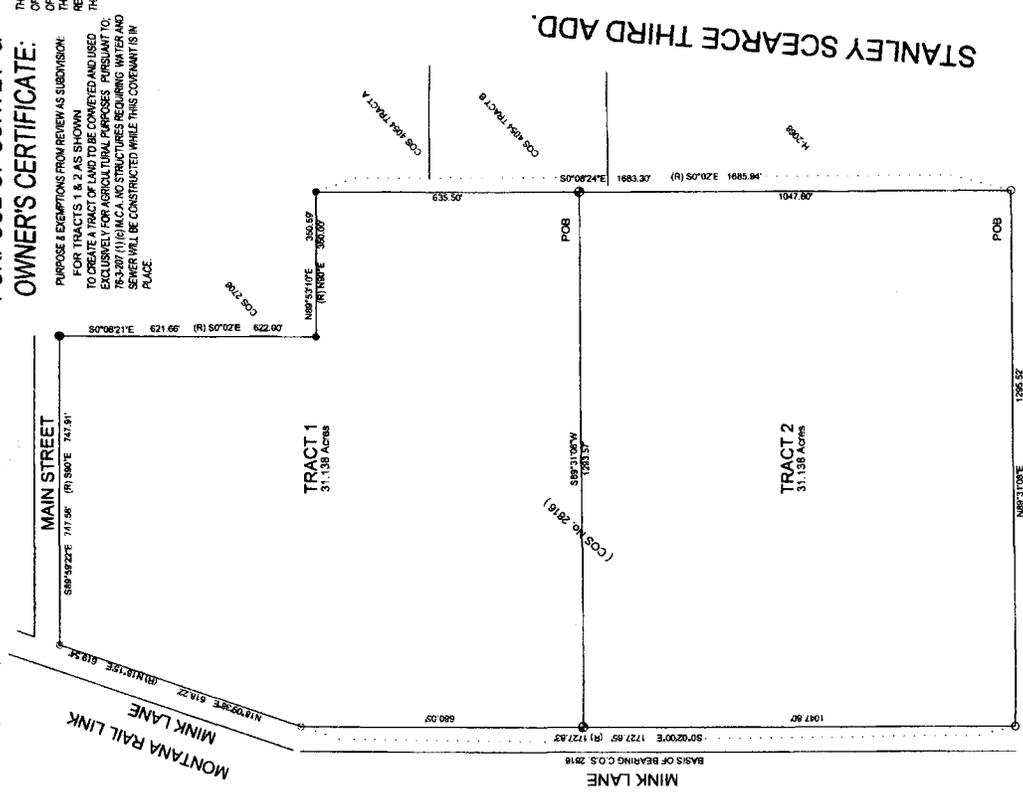


ALL DISTANCES ARE IN FEET



TRACT 1
31.138 ACRES

TRACT 2
31.138 ACRES



LEGAL DESCRIPTION

LOCATED IN A PORTION OF THE W 1/2 NW 1/4 SECTION 2,
T20N, R20W, P.M.M., LAKE COUNTY, MT. DESCRIBED AS FOLLOWS:

TRACT 1
THE TRUE POINT OF BEGINNING BEING A SET REBAR & CAP, SAID TRUE
POINT OF BEGINNING BEARS N0° 24' W 1047.80 FEET FROM THE FD.
OWENS REBAR & CAP ACCEPTED AS THE C-W 1116, THENCE S89° 31' 6" W
FOR 1293.57 FEET TO A SET REBAR & CAP; THENCE N0° 2' W FOR 680.05
FEET TO A SET REBAR & CAP; THENCE S89° 31' 6" W FOR 627.58
FEET TO A SET REBAR & CAP; THENCE S0° 8' 24" E FOR 1047.80
FEET TO A SET REBAR & CAP; THENCE S0° 8' 24" E FOR 627.68
FEET TO A SET REBAR & CAP; THENCE N89° 53' 10" E FOR 350.59 FEET TO A
FD, 58" REBAR; THENCE S0° 8' 24" E FOR 635.50 FEET TO A SET REBAR &
CAP, TO THE TRUE POINT OF BEGINNING. THE AREA BEING 31.14
ACRES, SUBJECT TO ALL RESTRICTIONS, RESERVATIONS AND
EASEMENTS, APPARENT OR OF RECORD.

TRACT 2
THE TRUE POINT OF BEGINNING BEING A FD, OWENS REBAR & CAP
ACCEPTED AS THE C-W 1116; THENCE S89° 31' 6" W FOR 1296.52 FEET TO
A FD OWENS REBAR & CAP; THENCE N0° 2' W FOR 1047.80 FEET TO A
SET REBAR & CAP; THENCE N89° 31' 6" E FOR 1293.57 FEET TO A SET
REBAR & CAP; THENCE S0° 8' 24" E FOR 1047.80 FEET TO A FD, OWENS
REBAR & CAP ACCEPTED AS THE C-W 1116, TO THE TRUE POINT OF
BEGINNING. THE AREA BEING 31.14 ACRES, SUBJECT TO ALL
RESTRICTIONS, RESERVATIONS AND EASEMENTS, APPARENT OR OF
RECORD.

CERTIFICATE OF SURVEYOR

[Signature]
DONALD H. WESTER
MONTANA COUNTY CLERK
DATE 2-14-05
LAKE COUNTY EXAMINING SURVEYOR
DATE 2-14-2005
LAKE COUNTY PLANNING DEPT.
LAKE COUNTY SANITATION DEPT.

FILED FOR RECORD THIS 14 DAY OF Feb 2005
AT 10:00 A.M.
RUTH E. HODGES
CLERK & RECORDER

CITY OF RONAN
DATE OF SURVEY 2-14-2004
SURVEY PREPARED AT THE REQUEST OF RECORD OWNER:
DULL KNIFE MEMORIAL FOUNDATION

455814 ded
DATE 2-14-05
LAKE COUNTY PLANNING DEPT.
LAKE COUNTY SANITATION DEPT.

CERTIFICATE OF SURVEY NO. 62498 AG

- Legend**
- DENOTES SET 8" X 24" REBAR WITH CAP STAMPED "L CARSTENS SMALS"
 - DENOTES FOUND 5" REBAR WITH 1/4" IPS STAMPED WESTER 4139 ST.
 - DENOTES FOUND 5" REBAR WITH 1/4" IPS STAMPED WESTER 4139 ST.
 - DENOTES FOUND 5" REBAR WITH 1/4" IPS STAMPED WESTER 4139 ST.
 - DENOTES FOUND 5" REBAR WITH 1/4" IPS STAMPED WESTER 4139 ST.
 - DENOTES ANGLE POINT, NOTHING FOUND OR PLACED

J. A. Turnage
P. O. BOX 85
POLSON, MT 59860

March 18, 2011

House Taxation Committee
Senate Taxation Committee

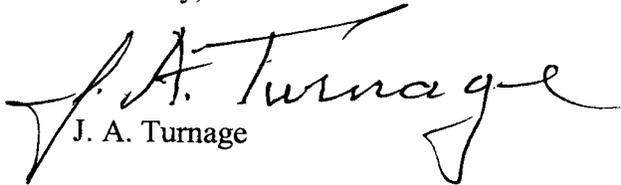
RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

I, J. A. Turnage have reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, I do not object to the intent of this bill.

Sincerely,


J. A. Turnage

Copy of

Senate Taxation Committee

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

Christine Kaufmann

Jim Peterson

Kendall Van Dyk

Chas Vincent

Art Wittich -

Staff: Lee Heiman, 406-444-4022
Secretary: Debra Polhemus, 406-444-1619

House Taxation Committee

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Vice Chair: Mike Miller
Vice Chair: Dick Barrett
Steve Fitzpatrick
Kelly Flynn
Alan Hale
Brian Hoven
Austin Knudsen
Steve Lavin
Sue Malek
Edie McClafferty
Mary McNally
Jerry O'Neil
Mike Phillips
Lee Randall
Wayne Stahl
Janna Taylor
Kathleen Williams
Max Yates

Staff: Jeff Martin, 406-444-3595
Megan Moore, 406-444-4496
Secretary: Lisa Adams, 406-444-4745

Copy – CSKT Tribal Council