

SUCCESSFUL GARDINER

Community Profile

SECTION 2: Gardiner's Operating System
How Things Get Done in Gardiner, and Options for the Future



SUCCESSFUL GARDINER

Community Profile



Future West is grateful for the involvement and support of the Successful Gardiner Leadership Team in the development of this Community Profile.



Future West helps communities identify
and achieve their desired future.



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Introduction

Because Gardiner is unincorporated, functions that a municipality normally does – what one might call a community’s “operating system” – are quite decentralized. Gardiner’s operating system encompasses both infrastructure and services, things like roads, water, wastewater, emergency services, health and human services, and garbage disposal and recycling. These functions are performed by an array of entities, from Park County to individual taxing districts.

This section of the Gardiner Community Profile describes those functions – who carries them out and how they are paid for. It does not include the local and state education system, which are independent taxing districts and will be covered in the next section of the Community Profile.

This section also explores options for the operating system, including:

- Change nothing; keep the operating system as it exists.
- Work with the Park County Commissioners to create and adopt a land use plan and accompanying zoning district for Gardiner.
- Incorporate as a municipality. The approach to this could vary; a newly incorporated Town of Gardiner could assume many of the functions of its operating system or very little.



TO LEARN MORE

about *Successful Gardiner*, visit www.successfulgardiner.org

The
Successful
Gardiner Project
consists of
three phases:

PHASE 1
LEARNING

PHASE 2
VISIONING

PHASE 3
ACTION
PLANNING

This Gardiner
Community Profile is
part of the first phase of
the project, learning.

This section of the
profile is intended to
inform discussion about
the Gardiner
“operating system”.

A Representative Gardiner Property Tax Bill

The best way to describe the Gardiner operating system is to examine it through the lens of a local property tax bill. While this does not capture all the components of the operating system, it does include most of them. The services not found on the tax bill are considered near the end of this report.

We used a representative tax bill to illustrate the services available to Gardiner residents and businesses. The representative tax bill is for a property that is appraised by the Montana State Department of Revenue at approximately \$230,000 (property taxes are determined by the value of the property; within a taxing jurisdiction identically appraised properties will have the same tax bill). The property tax bill is itemized below.

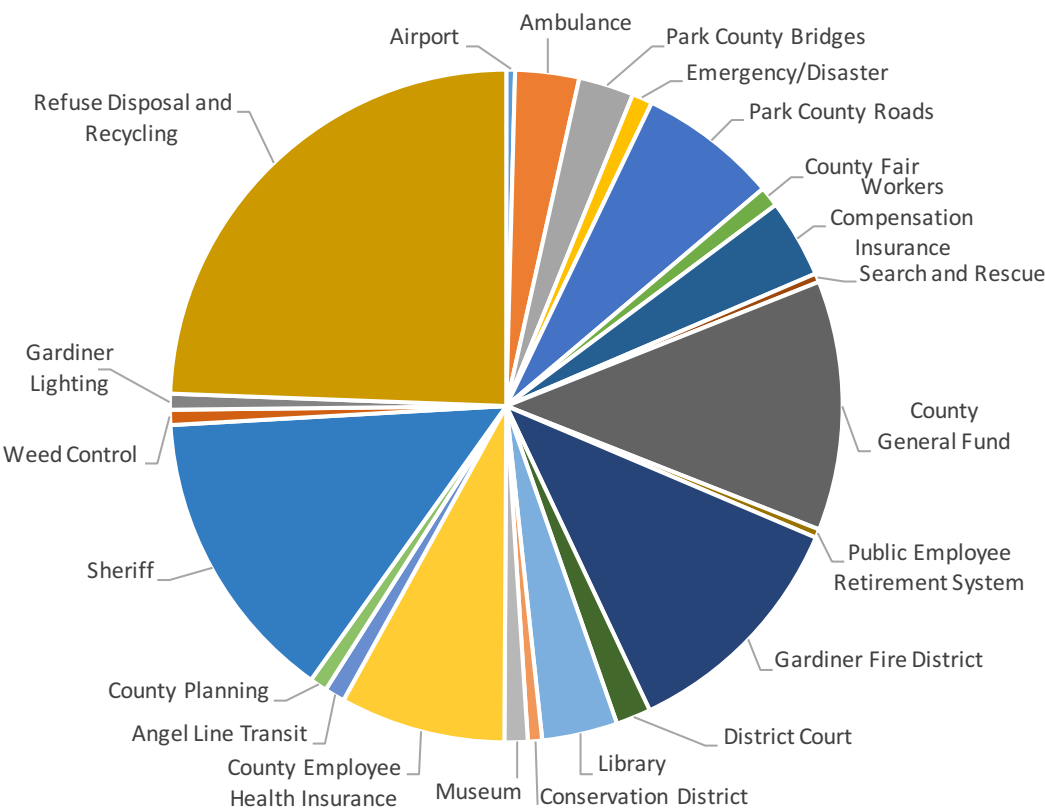
As stated above, the following tax bill does not include school taxes. For this property non-school taxes are \$715; when the \$902 in school taxes are added in, the total tax bill comes to \$1,617.

Representative Gardiner Property Tax Bill, Excluding School Taxes Property Appraised at about \$230,000

Fund	Annual Property Taxes	Percent of Total
Refuse Disposal and Recycling District	\$175	24%
Park County Sheriff	\$102	14%
Park County General Fund	\$86	12%
Gardiner Fire District	\$83	12%
County Employee Health Insurance	\$57	8%
Park County Road Maintenance	\$48	7%
Workers Compensation Insurance	\$27	4%
Livingston Park County Library	\$26	4%
Ambulance	\$22	3%
Park County Bridge Maintenance	\$19	3%
District Court	\$12	2%
Yellowstone Gateway Museum	\$8	1%
Angel Line Transit	\$7	1%
Emergency / Disaster	\$7	1%
County Fairgrounds	\$7	1%
County Planning	\$6	0.8%
Park County Weed Control District	\$5	0.7%
Gardiner Lighting District	\$5	0.7%
Conservation District	\$5	0.7%
Airport	\$3	0.4%
Statewide Public Employee Retirement System	\$3	0.4%
Search and Rescue	\$3	0.4%
	\$715	100%

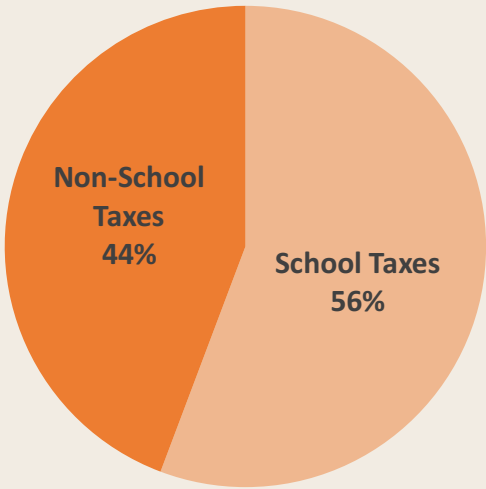
The best way to describe the Gardiner operating system is to examine it through the lens of a local property tax bill.

Non-School Property Taxes



GARDINER PROPERTY TAX SPLIT Schools and Non-Schools Taxes

While schools are of course a vital component of the Gardiner operating system, as noted above this report deals only with non-school components. A subsequent section of the Gardiner Community Profile will address schools directly. It is worth noting here, though, that the Gardiner School District and state school funds represent the majority of property taxes assessed, as illustrated by the chart to the right.



Fund Details

(Dollar figures are from the representative tax bill, in order of cost)

Refuse Disposal and Recycling (\$175/year): This tax is paid by households belonging to Refuse District #1, which includes all of Park County properties except Livingston. Garbage disposal and recycling services are provided through these funds, which represent nearly 25% of non-school property taxes. Gardiner residents are responsible for transporting their garbage and recycling to the greenbox site, which has an enclosed compactor unit and recycling services. Residents can deliver garbage to the site themselves or pay a private sector entity.

The refuse is then trucked to the City of Livingston's Transfer Station, and eventually to the High Plains Landfill in Great Falls.

Park County Sheriff (\$102/year): The Park County Sheriff's Office patrols Gardiner and the surrounding area. It typically is able to devote one deputy to Gardiner, once in the daytime and once at night. In the summer, it supplies some foot patrol for the community. The Sheriff's Office also coordinates emergency and disaster response with the Gateway Hose Company. According to Sheriff Bichler, the Office would prefer to have a resident deputy in Gardiner, but a lack of housing makes it unlikely.

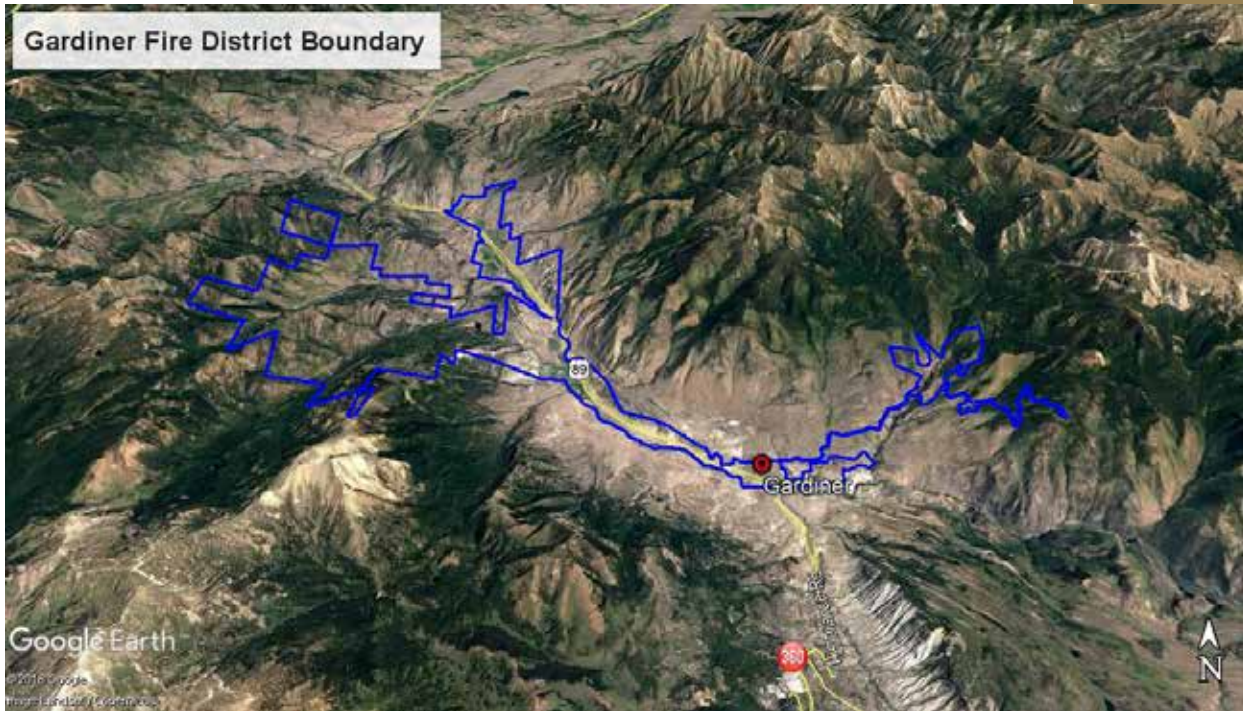
County General Fund (\$86/year): These taxes go into Park County's General Fund. Activities funded by the general budget include:

- Public Health, which includes sanitarian activities and the public health promotion.
- Park County Justice Court.
- Park County Clerk and Recorder.
- County Administration, Grants Administration, Human Resources, Information Technology, and Rural Addressing.
- Supervisor of Schools.
- County Auditor, County Treasurer, County Coroner, and County Attorney.
- Courthouse building maintenance.
- A percentage of Montana State University Extension staff salaries.

Garbage disposal and recycling services are provided through these funds, which represent nearly 25% of non-school property taxes.

The Sheriff's Office would prefer to have a resident deputy in Gardiner, but a lack of housing makes it unlikely.





Gardiner Fire District/Gateway Hose Company (\$83/year): The Gateway Hose Company provides service within the district, as seen in the map above. The Company is an all-volunteer fire and ambulance service that provides structure and wildland fire response, vehicle extraction, and ambulance service to Livingston. The Company has 22 volunteers that respond to 26-30 fires a year and 70-90 emergency medical service calls a year. It has two ambulances, three structure engines, a wildland fire unit, and one quick response extrication device.

Park County Road Maintenance (\$48/year): This tax is paid by all county property owners outside of incorporated places (Livingston and Clyde Park). The Park County Road Department has a facility in Gardiner that includes a road grader, plow truck, water truck, and an assigned operator. The County grades gravel streets, patches potholes on paved streets, provides sign maintenance, and plows snow (snow plowing is limited snow due to lack of snow storage areas).

Workers Compensation Insurance (\$27/year): This tax funds workers compensation insurance for Park County employees.

Livingston/Park County Library (\$26/year): The Public Library, located in Livingston, is open to all Park County residents.

Ambulance (\$22/year): Gardiner ambulance service is provided by the Gardiner Gateway Hose Company. It provides free ambulance service to Livingston.

Park County Bridge Maintenance (\$19/year): This is a countywide tax that all residents pay, including Livingston and Clyde Park, for maintenance of the county's bridges.

District Court (\$12/year): This is a countywide tax that all residents pay, including Livingston and Clyde Park, for expenses related to the Clerk of Court, which provides marriage licenses, passports, child support records,

The Gateway
Hose Company
provides service
within the
boundaries
shown on the
map above.

and assists District Court judges by providing case management of District Court records.

Yellowstone Gateway Museum (\$8/year): The Museum, located in Livingston, is open to all Park County residents.

Angel Line Transit (\$7/year): Angel Line Transportation provides service to people in Park County who are senior citizens, disabled people of all ages, and people under 60 who are assisting Senior Citizens or disabled persons. Angel Line transports people for a variety of purposes, including medical appointments, recreation, shopping, and work. Its hours of operation are Monday through Friday from 8:00am to 4:30pm.

Emergency/Disaster (\$7/year): The Park County Office of Emergency Management is responsible for coordinating and supporting the county's readiness for emergencies and disasters in order to preserve lives, protect property, and build resilient communities.

County Fairgrounds and Parks (\$7/year): This tax funds the operations and maintenance of the Park County Fairgrounds and the County Parks. This includes Arch Park, for which the Department maintains the lawn and bathroom and removes garbage.

County Planning (\$6/year): This tax supports the Park County Planning Department and its activities. The County Planning Department's jurisdiction is in unincorporated areas only.

Weed Control (\$5/year): The Park County Weed District oversees and acts as a resource for noxious weed management throughout Park County. The Park County Weed District offers noxious weed management education and advice, site visits, assistance developing noxious weed management plans, noxious weed seed free forage inspection and certification, and other services.

Gardiner Lighting District (\$5/year): Street lighting in Gardiner is funded by the Gardiner Lighting District and maintained by Northwestern Energy. The Montana Department of Transportation provides lighting along Highway 89.

Park County Conservation District (\$5/year): The Park Conservation District guides Park County in the conservation and management of soil, water, cropland, grazing lands, weeds, and small acreages by providing leadership in conservation planning, technical assistance, education resources, and resource management tools.

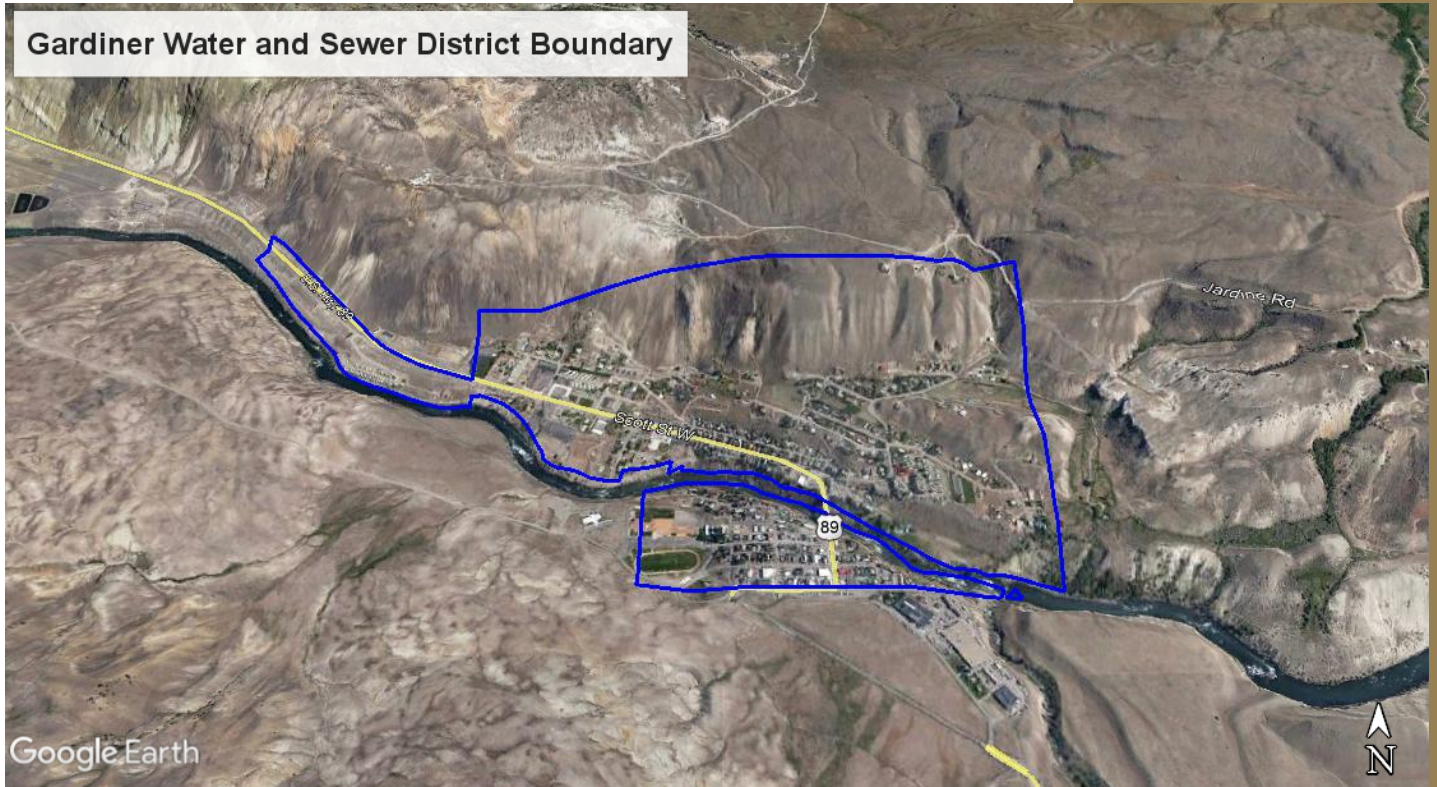
Airport (\$3/year): This county-wide levy supports the Gardiner and Livingston airports, neither of which serve commercial traffic.

Statewide Public Employee Retirement System (\$3/year): The dollars from this tax goes into a statewide system in which state and local employees participate and receive retirement benefits.

Search and Rescue (\$3/year): The Park County Sheriff's Office Search and Rescue service consists of volunteer citizens who train for and respond to a variety of incidents within the county. Park County Search and Rescue is organized and maintained by the Sheriff's Office. There are two Search and Rescue Coordinators who set up trainings, maintain equipment, oversee volunteer functions, and act as incident commanders.

Angel Line
Transportation
provides service
to a variety of Park
County citizens.

Street lighting in
Gardiner is funded
by the Gardiner
Lighting District
and maintained by
Northwestern Energy.



Gardiner Water and Sewer District: As noted above, the Gardiner Water and Sewer District is not paid by property taxes; it is funded by water and sewer rate payers through their monthly bills, which support the system's operations and some capital expenditures.

The Water and Sewer District is a crucial component of the community's operating system. In addition to treating business and household wastewater and providing clean water for residents and visitors, it will be a necessary component of any solution to Gardiner's housing challenges. The District provides water and wastewater treatment for 430 households and businesses within the District, the boundary of which is shown below. The District also treats wastewater from Yellowstone National Park, which pays for the service. The minimum charge for single family dwellings for water is \$29 a month; for wastewater treatment the minimum is \$13 a month.

The District has an elected, five-member Board of Directors. Its assets include \$99,197 in restricted funds, which is a debt service requirement, and \$890,575 to be used for system improvements and operational expenses.

The District's water and wastewater treatment are tested regularly, and must be approved by the Montana Department of Environmental Quality in order to receive state permits. Treated wastewater from the District is discharged to the Yellowstone River. According to District staff, the District's wastewater treatment system needs roughly \$3 million in maintenance, which will involve removing sludge buildup from its four treatment lagoons and replacing the pond liners. The District intends to apply for state grants and loans to finance these capital expenditures. The clean water distribution system does require ongoing maintenance, particularly replacement of antiquated water lines, which is funded

The Gardiner Water and Sewer District is not paid by property taxes; it is funded by water and sewer rate payers through their monthly bills, which support the system's operations and some capital expenditures.

through rate payer revenues and grants, including from the Gardiner Resort Tax District.

While this captures much of Gardiner’s operating system, there is a wide array of community services performed by non-profits, businesses, and volunteers that are not funded by taxes. Non-profits in the education, environment, human services, and arts sectors provide valuable community service. Many businesses donate staff time and dollars to support community initiatives. Finally, Gardiner is extremely fortunate to have an extraordinary cadre of citizens with a deep commitment to the community and who offer their time, skills, and dollars to make it a better place.

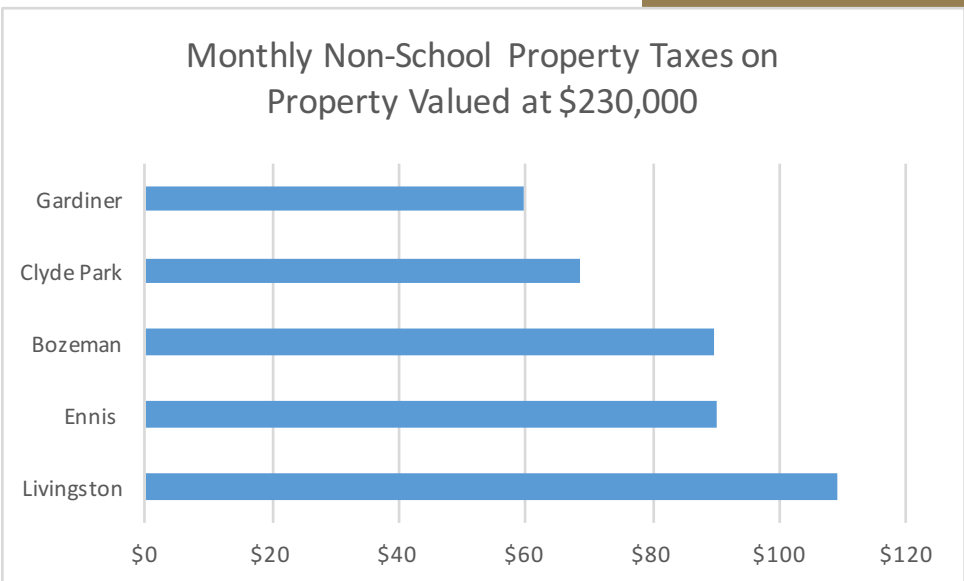
How Does Gardiner Compare?

It is often helpful to compare your community with other nearby or similar communities. For this report we compared the Gardiner tax bill above with the tax bills of properties in Livingston and Clyde Park – the only other incorporated communities in Park County – as well as Bozeman and Ennis. None of these property tax bills include school taxes.

Location	Population	City Property Tax and Fees	Total Annual Non-School Taxes	Total Monthly Non-School Taxes
Livingston	7,529	\$707	\$1,310	\$109
Ennis	838	\$649	\$1,081	\$90
Bozeman	46,596	\$549	\$1,076	\$90
Clyde Park	320	\$242	\$822	\$68
Gardiner	850	N/A	\$715	\$60

With the exception of Gardiner, each of the above tax bills include a city property tax, along with a range of county and state property taxes. In the case of Livingston and Clyde Park, those county and state taxes are almost identical to those that Gardiner residents pay. See the appendix for a detailed comparison of tax bills from Gardiner and those two cities.

The difference in the non-school property taxes between these communities is largely due to varying levels of city tax rates (school taxes can also be very different, as will be explored in the next section of the Community Profile). And of course, unincorporated Gardiner has no city taxes and has the lowest tax bill of the communities above.



There is a wide array of other community services performed by non-profits, businesses, and volunteers that are not funded by taxes.

Gardiner is extremely fortunate to have an extraordinary cadre of citizens with a deep commitment to the community and who offer their time, skills, and dollars to make it a better place .

Gardiner Resort Tax District Boundary



The Gardiner Resort Tax District has become an important part of the Gardiner operating system. The intent of the resort tax in Montana is to allow communities with small populations but relatively high numbers of visitors to support community development and offset the costs those visitors bring (Gardiner, with a population of less than 1,000 people, hosts hundreds of thousands of visitors a year, which has a significant impact on infrastructure).

Notably, the Gardiner Resort Tax District provides property tax relief to property owners – as shown below, 10% of the District’s revenues are allocated to tax relief. When applied to the representative tax bill described earlier, it reduces the total tax bill by \$161. The Gardiner Resort Tax District collects a 3% sales tax on goods and services sold by restaurants, hotels, bars, recreational goods and services, and “luxuries”; it does not include groceries, medicine and medical supplies and services, appliances, hardware supplies and tools, or “any necessities of life”.

The District is required to disburse the revenues it collects in the following manner:

- 10% for property tax relief;
- 5% to fund the operational expenses of the resort tax;
- 5% reimbursement of administrative fee to establishments collecting the resort tax;
- 50% to infrastructure and community development grants including:
 - ▶ emergency services
 - ▶ major transportation improvements or maintenance
 - ▶ water and sewer infrastructure
 - ▶ energy efficiency and renewable investment in public facilities
 - ▶ other local projects as identified by the District Board;
- 5% to Community Services and Cultural grants;
- 15% to a Visitor Center capital grant account which will revert to the general infrastructure account listed above once the visitor center is fully funded;
- 10% to a Visitor Center operations and maintenance account.

There have been many improvements within Gardiner that likely would not have been possible without resort tax funds. Since 2014 the District has disbursed \$2,767,727 to local organizations. It has supported arts and culture programs, parks, emergency services, education, and infrastructure. A full list of awarded funds can be found at <http://gardinerresorttax.com/index.php/projects/>



Being an unincorporated area does mean that Gardiner cannot enact regulations to address housing and other land uses, and there is less potential for state and federal grant and loan programs.

County zoning can address land use issues, such as the conversion of existing homes into short-term rentals and businesses.

Operating System Options

As an unincorporated community, community functions from roads to water/wastewater to law enforcement to emergency services are, as noted above, decentralized; they are performed by Park County and a variety of taxing districts. Being an unincorporated area does mean that Gardiner cannot enact regulations to address the location and typed of land uses in the community, and there is less potential for state and federal grant and loan programs. This impacts the community's ability to deal with pressing challenges, especially housing.

There are three options for Gardiner's operating system moving forward. They include:

■ **Continue the existing decentralized, unincorporated operating system.** Under that system the community has no mechanism for dealing with land use issues through regulations or incentives. Subdivision activity, including infrastructure standards and the layout of roads and lots, falls under the Park County subdivision regulations. The Park County Planning Board and, ultimately, the Park County Commissioners are responsible for the approval of subdivisions in these areas.

This does not mean that Gardiner citizens have no means by which to address community needs. In Montana, community councils, while not having taxing or regulatory authority, have proven to be effective in a number of jurisdictions, especially when serving as a community liaison to the county commissioners. Locally, the Greater Gardiner Community Council has undertaken numerous studies and actions on community infrastructure, amenities, and housing. Most recently, the Community Council partnered with Human Resources Development Council (HRDC) and MSU Extension to produce the Gardiner Housing Needs Assessment and Action Plan.

■ **Work with the Park County Commissioners to create a land use plan for the community that would be implemented through a county zoning district with its own zoning ordinance.** Known as "Part 2" zoning, it must be initiated by the County Commissioners, but the process should be led by community members and be in conformance with the desires of the community.

County zoning can address land use issues, such as the conversion of existing homes into short-term rentals and businesses. Per state law, Part 2 zoning regulations must be made in accordance with the Park County Growth Policy and be designed to: secure safety from fire and other dangers; promote public health, public safety, and general welfare; and facilitate the adequate provision of transportation, water, sewerage, schools, parks, and other public requirements.

Common items regulated by Part 2 zoning include the types of land uses (residential, commercial, etc) allowed, maximum density (the number of homes allowed per acre), building setbacks from property lines, building height, and open space requirements for new subdivisions.

County zoning does not enhance opportunities for grants and loans from state and federal sources, such as Community Development Block Grants and state entitlement share dollars, which are significant sources of funding. And, while the County Commissioners may appoint a zoning commission made up of citizens from within the district to recommend amendments to the zoning, it is ultimately the Park County Commissioners who have authority for zoning decisions.

Park County currently has one Part 2 zoning district, located in Paradise Valley from Livingston to the Gardiner Airport, that limits billboard advertising. Gallatin County, on the other hand, has seven Part 2 zoning districts, most of which primarily deal with residential uses and density.

Finally, subdivision activity, including infrastructure standards and the layout of roads and lots, would continue to fall under the Park County subdivision regulations.

■ **Pursue incorporation as a municipality.** There is a spectrum of functions that an incorporated Gardiner could perform. As noted above, basic infrastructure and services such as road and bridge maintenance, water and wastewater, law enforcement, emergency services, refuse disposal, and even street lighting are currently performed by Park County and individual taxing districts.

The citizens and leaders of a Gardiner municipality could choose to accept some or all of these infrastructure and service functions, or it could choose to leave them decentralized. For example, Gardiner could

Under a county zoning district it is ultimately the Park County Commissioners who have authority for zoning decisions.



choose to accept management of the Gardiner Water and Wastewater District while contracting with Park County for road maintenance and law enforcement. At the least, the functions of the municipality would include land use planning and zoning and subdivision regulations, along with infrastructure like parks and trails, and general administration (including a city court).

A Gardiner municipality would have to create and adopt its own subdivision regulations, within the guidelines set forth by state code. As noted above, this includes infrastructure standards and the layout of roads and lots.

Incorporation would involve city elections for a town council that set the city budget, establish infrastructure and services, and adopt a land use plan and regulations. A town planning board would provide planning and zoning recommendations to the town council. As implied above, incorporation would help the community address housing challenges not only through regulations but also through sources of funding for housing (and other community needs).

Montana law establishes a high bar for incorporation. The County Commissioners must receive a petition signed by not less than two thirds of the registered voters, or 300 registered voters, whichever is less, residing in the limits of the proposed town. After that, an election for or against incorporation is held. For the Gardiner area, the lesser number would likely be 300 (there are 565 registered voters in the area that roughly constitutes Gardiner proper).

An incorporated Gardiner could perform a spectrum of functions. At the least, those functions would include land use planning and zoning and subdivision regulations.



The Financial Costs of Incorporation

As discussed above, Gardiner property owners currently pay relatively low property taxes, partially because they do not have to pay a city tax. So what would be the financial costs to property owners from incorporation? The following analysis provides a rough estimate of the additional property tax for a landowner of a property valued at about \$230,000.

The area within the Gardiner Water and Sewer District – which would be a logical boundary for a potential municipality – has a combined taxable value of \$2,179,250. The combined taxable value, multiplied by a mill levy of 159 mills, to use Ennis as an example, would generate almost \$350,000 year in property taxes. Combined with other revenues such as state entitlement dollars (which for Ennis total \$140,000 a year), fees, and grants, total revenues would probably be around \$600,000 a year.

As implied above, Ennis serves as a plausible comparison to Gardiner given its similarity of population and economy. The owner of an Ennis property valued at about \$230,000 pays \$1,081 in non-school property taxes, which equates to about \$90 a month. The town budget is about \$600,000 a year. The owner of a similar property in Gardiner pays about \$60 a month, or about \$30 a month less than in Ennis.

Given Gardiner's taxable value, and the budgetary requirements of a municipality, it can be reasonably estimated that the owner of the above property would pay \$25 - \$50 a month more than they do now if the community were to incorporate. If the community created a municipal government and budget identical to Ennis, with its mill levy of 159 mills, that property tax bill would go up by about \$30 a month.

It is important to note that these figures are only estimates; if Gardiner were to move forward with incorporation it should perform a more detailed analysis that assesses revenue timing issues (when would property tax and other revenues start to flow to the municipality) and potential changes in costs of services (for instance, the cost of potentially contracting with Park County for road maintenance or law enforcement).

It can be reasonably estimated that the owner of the representative property would pay \$25 - \$50 a month more than they do now if the community were to incorporate.

If the community created a municipal government and budget identical to Ennis that property tax bill would go up by about \$30 a month.



Costs and Benefits of the Three Options Compared

OPTION	BENEFITS	COSTS
CHANGE NOTHING No Zoning No Incorporation	<p>No additional taxes.</p> <p>No additional regulations.</p>	<p>No ability to stem the loss of housing.</p> <p>No ability to shape the future of the community through land uses and community design.</p> <p>Fewer state or federal resources available to the community.</p>
COUNTY ZONING	<p>Ability to stem the loss of housing to short term rentals or businesses.</p> <p>Ability to determine the land use patterns of the community.</p> <p>Some ability to address community design issues, such as building size and location, and location of infrastructure.</p> <p>Little financial costs for taxpayers, although Park County may have to increase the capacity of the Planning Department and could potentially charge Gardiner property owners accordingly.</p>	<p>Ultimate authority on zoning regulations belongs to the County Commissioners in Livingston, not the local community.</p> <p>Additional regulations.*</p> <p><small>*Many parties, including developers, may not consider additional regulations to be a "cost"</small></p>
INCORPORATION	<p>Ability to stem the loss of housing to short term rentals or businesses.</p> <p>Greater ability to shape the future of the community, including infrastructure, community design, and parks and trails.</p> <p>Ability to determine what sort of land uses occur where.</p> <p>Ability to have subdivision regulations tailored to the community (Gardiner now falls under Park County subdivision regulations).</p> <p>Local leaders elected by the community.</p> <p>Potential for greater community identity.</p> <p>More potential for state and federal housing grants.</p> <p>Ability to institute a building code to address substandard housing.</p> <p>More money would stay in the community (eg, state entitlement dollars).</p>	<p>Additional taxes.</p> <p>Additional regulations.*</p> <p><small>*Many parties, including developers, may not consider additional regulations to be a "cost"</small></p>

Conclusion

It is the intent of this section of the Gardiner Community Profile to help Gardiner citizens understand how their community functions, and how its operating system influences its character. Using this information, they can weigh the costs and benefits of the operating system options.

Gardiner is facing a time of significant change. Its citizens need to realize that not taking any action is not the same as making a decision to avoid change. Instead, the experience of other rapidly changing communities makes it certain that keeping the operating system as it is guarantees even more rapid and more jarring change than if the community were to proactively shape its future through county zoning or incorporation.

Whatever decision Gardiner residents make about their operating system – whether that is to keep the system as it is, or to pursue county zoning or incorporation – will determine the local quality of life of its citizens, the ability of residents to obtain housing, the future of its schools, and the very character of the community for a long time to come. We hope this report provides a sound basis for a conversation about that decision.

Whatever decision Gardiner residents make about their operating system will determine the local quality of life of its citizens, the ability of residents to obtain housing, the future of its schools, and the very character of the community for a long time to come.

HERE IS HOW YOU CAN GET INVOLVED

- Complete the on-line Community Survey on the Successful Gardiner website: **successfulgardiner.org** and/or fill out the Successful Gardiner postcards which can be obtained at the **Wonderland Cafe** and the **Gardiner Market**.
- Attend the Successful Gardiner Visioning Workshop on May 7 and 9, 2019.
- Reach out the Successful Gardiner Leadership Team and let them know what you think.
- Help create and implement the Gardiner Action Plan.



Appendix

Tax Bills Based upon a Property Appraised at \$230,000 and with a Taxable Value of \$3,123

Gardiner		Clyde Park		Livingston	
Fund	Tax	Fund	Tax	Fund	Tax
General Obligation Bond Fire Truck	\$0	General Obligation Bond Fire Truck	\$0	General Obligation Bond Fire Truck	\$9
Airport	\$3	Airport	\$2	Airport	\$2
Ambulance County	\$13	Ambulance County	\$13	Ambulance County	\$13
Ambulance County - 2	\$8	Ambulance County - 2	\$8	Ambulance County - 2	\$0
Angel Line Transit	\$7	Angel Line Transit	\$6	Angel Line Transit	\$6
Park County Bridges	\$19	Park County Bridges	\$18	Park County Bridges	\$18
Workers Compensation Insurance	\$27	Workers Compensation Insurance	\$26	Workers Compensation Insurance	\$26
County General Fund	\$86	County General Fund	\$82	County General Fund	\$81
District Court	\$12	District Court	\$12	District Court	\$11
Emergency/Disaster	\$7	Emergency/Disaster	\$0	Emergency/Disaster	\$0
County Fair	\$7	County Fair	\$7	County Fair	\$7
Gardiner Fire District	\$83	Gardiner Fire District	\$0	Gardiner Fire District	\$0
Library	\$26	Library	\$25	Library	\$25
Livingston City	\$0	Livingston City	\$0	Livingston City	\$714
Mosquito Control	\$0	Mosquito Control	\$0	Mosquito Control	\$2
Museum	\$8	Museum	\$7	Museum	\$7
Public Employee Retirement System	\$3	Public Employee Retirement System	\$3	Public Employee Retirement System	\$3
County Employee Health Insurance	\$57	County Employee Health Insurance	\$54	County Employee Health Insurance	\$54
County Planning	\$6	County Planning	\$2	County Planning	\$2
Park County Roads	\$48	Park County Roads	\$0	Park County Roads	\$0
Search and Rescue	\$3	Search and Rescue	\$3	Search and Rescue	\$3
Park County Sheriff	\$102	Park County Sheriff	\$98	Park County Sheriff	\$97
Town of Clyde Park	\$0	Town of Clyde Park	\$251	Town of Clyde Park	\$0
Weed Control	\$5	Weed Control	\$5	Weed Control	\$5
Livingston Light Maintenance	\$0	Livingston Light Maintenance	\$0	Livingston Light Maintenance	\$28
Livingston Street Maintenance	\$0	Livingston Street Maintenance	\$0	Livingston Street Maintenance	\$197
Gardiner Resort Tax	\$-64*	Gardiner Resort Tax	\$0	Gardiner Resort Tax	\$0
Gardiner Lighting	\$5	Gardiner Lighting	\$0	Gardiner Lighting	\$0
Gardiner Resort Equalization	\$-97*	Gardiner Resort Equalization	\$0	Gardiner Resort Equalization	\$0
Refuse Disposal Fee	\$70	Refuse Disposal Fee	\$70	Refuse Disposal Fee	\$0
Refuse Recycling	\$6	Refuse Recycling	\$6	Refuse Recycling	\$0
Refuse Facility and Collection	\$99	Refuse Facility and Collection	\$99	Refuse Facility and Collection	\$0
Conservation District	\$5	Conservation District	\$0	Conservation District	\$0
Shields Valley TV	\$0	Shields Valley TV	\$25	Shields Valley TV	\$0
Total Annual Non-School Taxes	\$715	Total Annual Non-School Taxes	\$822	Total Non-School Taxes	\$1,310
Monthly Non School Taxes	\$60	Monthly Non-School Taxes	\$68	Monthly Non-School Taxes	\$109

*Gardiner Tax Resort District provides tax relief that reduces a \$230,000 property's final tax bill by \$161 a year.

A sepia-toned photograph of a person walking away from the camera on a hillside, overlooking a town and a forested mountain. The person is in the lower left foreground, wearing a dark jacket and pants. The town is in the middle ground, and the mountain is in the background.

SUCCESSFUL GARDINER

Community Profile