

COMMISSIONER MEETINGS

All meetings take place in the Commissioners Conference Room (308)
located in the Ostlund Building @ 2825 3rd Ave N (3rd Floor)
and are open to the public unless otherwise noted

THURSDAY - MARCH 5, 2026

8:45 Calendar

9:00 COMMISSIONERS DISCUSSION

PLEDGE

DEPARTMENTS

1. Jail Expansion Discussion
2. **Planning Department** - Proposed Transportation Policy Coordinating Committee (TPCC) Membership as Part of the Billings MPO Redesignation
3. **Elections** - February 2026 Election Office Update
4. **Finance** - Class 8 Tax Abatements
5. **Dianne Lehm** - Lockwood TEDD Community Project Funding Application
6. **Treasurer's Office** - Unable to Get Pennies
7. **DES** -
 - a. DES Workplan-Priority Projects
 - b. MTDES District Field Officer Visit
8. **Kassi Solberg** - Interim Zoning District Regulation

COMMISSIONERS

1. Board Recommendation - Tyler Elkin to Bicycle and Pedestrian Advisory Committee
2. Commissioner Board Reports

PUBLIC COMMENTS ON COUNTY BUSINESS

**Public comment is an opportunity for individuals to address the Board, however, the Board cannot engage in discussion or take action on items not properly noticed on the agenda.*

CLOSED: Litigation update, Migneault, Ellison

B.O.C.C Thursday Discussion

1.

Meeting Date: 03/05/2026

Title: Jail Expansion Discussion

Submitted By: Erika Guy

TOPIC:

Jail Expansion Discussion

BACKGROUND:

NA

RECOMMENDED ACTION:

Discuss

Meeting Date: 03/05/2026

Title: Discussion of Proposed Transportation Policy Coordinating Committee (TPCC)
Membership as Part of the Billings MPO Redesignation

Submitted By: Lora Mattox

TOPIC:

**Planning Department - Proposed Transportation Policy Coordinating Committee (TPCC)
Membership as Part of the Billings MPO Redesignation**

BACKGROUND:

The purpose of this memo is to initiate discussion with the Yellowstone County Commissioners regarding the proposed membership structure of the Transportation Policy Coordinating Committee (TPCC) as part of the Billings Metropolitan Planning Organization (MPO) redesignation process.

Federal regulations require that the MPO's policy board be appropriately designated and structured to ensure coordinated, cooperative, and comprehensive transportation decision-making within the metropolitan planning area. As part of the redesignation from the existing City/County Planning Board structure to a TPCC, MPO staff are seeking input and direction from the County on proposed TPCC membership.

The Billings MPO is undertaking a redesignation process to modernize and clarify its governance structure and better align with federal MPO requirements and current local practices. The redesignation will establish a Transportation Policy Coordinating Committee (TPCC), as the MPO's policy decision-making body.

The TPCC will be responsible for adopting federally required transportation planning documents, including the Long-Range Transportation Plan (LRTP), Transportation Improvement Program (TIP), Unified Planning Work Program (UPWP), and associated amendments. Membership composition is a critical component of redesignation and must reflect appropriate representation of local governments and transportation interests within the MPO planning area.

Proposed TPCC Membership Concept

MPO staff have developed a preliminary TPCC membership concept intended to:

- Maintain balanced representation between Yellowstone County and City of Billings
- Including elected officials with policy authority over transportation and land use decisions
- Support coordination with state and partners in an advisory or non-voting role, as appropriate
- Ensure compliance with federal MPO requirements while remaining workable and efficient

With this concept in mind, MPO staff are recommending maintaining the following current members of the Policy Coordinating Committee to the Transportation Policy Coordinating Committee:

- Chairperson, Board of County Commissioners, or Designee;
- Mayor, City of Billings, or Designee, and

- Administrator, Montana Department of Transportation District 5

The MPO is suggesting for consideration by the County and City the addition of the Director of Aviation & Transit to the TPCC to include a transit element. Reasons for this recommendation include:

- Comply with Federal and State Planning Requirements
 - MPOs are federally required for urbanized areas over 50,000 and must conduct a continuing, cooperative, and comprehensive (3-C) transportation planning process across all modes, including transit. Including transit providers helps ensure compliance with federal law and planning requirements. The LRTP is also required to consider freight movement and accessibility across the MPO area, so the airport's role as a freight hub is considered at a limited level during our LRTP update processes.
- Ensure Transit Perspectives Are Represented in Regional Priorities
 - Transit agencies provide practical insight into operations, service needs, ridership, and funding. Including MET Transit ensures regional priorities reflect transit users and strengthens MPO decision-making, as emphasized in federal guidance.
- Better Coordinate Multimodal Planning
 - MPOs develop long- and short-range plans (including the TIP) that integrate all transportation modes. Transit participation helps ensure investments improve connectivity and mobility across the system and align with federal planning factors.
- Improve Funding Opportunities for Transit Projects
 - Federal transit funds flow through MPO planning and programming. Direct MET Transit involvement helps prioritize transit projects in the TIP and long-range plan, strengthening MET's ability to secure funding.
- Ensure Transit Needs Are Accounted for in Safety, Equity, and Accessibility Planning
 - MPOs increasingly focus on safety, equity, and accessibility. MET Transit serves transit-dependent populations, and its involvement ensures these considerations inform MPO decisions.

In summary, adding or formally involving the Director of Aviation & Transit in the Billings MPO TPCC helps ensure that public transit and freight services are integrated into regional transportation planning and investment decisions, aligns with federal planning requirements, enhances multimodal coordination, supports equitable and accessible transportation, and strengthens opportunities for transit funding and region-wide collaboration.

RECOMMENDED ACTION:

No action is required by the Commissioners at this time. Following consensus on TPCC membership, MPO staff will present a letter for Commissioner signature requesting that the Governor redesignate the Billings MPO as a Transportation Policy Coordinating Committee. As part of the redesignation process, MPO staff will also bring forward the required agreements and supporting documents. These documents currently reflect the MPO's structure as a City/County Planning Board and will need to be updated, including:

1. Interlocal Agreement with the City of Billings – this is the foundation document that establishes who the MPO is and how it is governed;
 2. TPCC Bylaws – TPCC operational document (membership, voting, officers, quorum);
 3. 3C Transportation Planning Process – Documents how the MPO carries out planning (cooperative, comprehensive, continuing);
 4. PL Agreement – Technical document that outlines funding, tasks, and reporting;
 5. Memorandum of Agreement for Cooperative Performance Based Planning Measures and Targets – Agreement with Billings MPO TPCC and City of Billings Aviation and Transit establishing roles, responsibilities and commitments for cooperatively developing and sharing information related to transportation performance measures and targets.
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B.O.C.C Thursday Discussion

3.

Meeting Date: 03/05/2026

Title: February 2026 Monthly Update

Submitted By: Dayna Causby, Election Administrator

TOPIC:

Elections - February 2026 Election Office Update

BACKGROUND:

Monthly update of work completed and important milestones and upcoming dates in Election Administration.

RECOMMENDED ACTION:

For review

B.O.C.C Thursday Discussion

4.

Meeting Date: 03/05/2026

Title: Class 8 Tax Abatements

Submitted By: Erika Guy

TOPIC:

Finance - Class 8 Tax Abatements

BACKGROUND:

See Attached

RECOMMENDED ACTION:

Discuss

Attachments

Phillips 66 Abatement Application Manufacturing Machinery

P66 Abatement List for Application

Par Montana PT Abatement Application

MT Property Tax Abatement Application Assets

Kroll - Application for Property Tax Abatement



Property Tax Abatement Application for Manufacturing Machinery, Fixtures, and Equipment

ABATE
V2 1/2025

The property owner or the property owner's representative must submit this application to the local governing body of the county where the property is located for approval by resolution. Refer to 15-6-138, MCA for the definition of manufacturing machinery, fixtures, and equipment, and for detailed information on the application process.

For property used in a manufacturing process for which the property owner did not seek approval prior to commencing construction, the property owner must apply by March 1 of the year during which the abatement is first applicable for manufacturing machinery, fixtures, and equipment installed and placed in service after October 1, 2023.

Required Information

Applicant Name

Phillips 66 Company

Mailing Address

2331 Citywest Blvd

City Houston

State TX ZIP 776042-2862

Email paul.felix@p66.com

Contact Phone (310) 952-6034

Property Address

401 South 23rd Street 59101

City Billings

State MT ZIP 59101

County Yellowstone

Geocode(s) Can be found on the classification and appraisal notice.

000D0112050

Assessment code(s) Can be found on the classification and appraisal notice.

Complete the questions below for the project's qualifying manufacturing machinery, fixtures, and equipment.

1 Project's construction commencement date

0	1	0	1	2	0	2	5
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2 Project's estimated construction completion date

1	2	3	1	2	0	2	5
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3 Project's estimated cost \$ 27272111

4 A project plan is included with the application providing specific descriptions of qualifying manufacturing machinery, fixtures, and equipment. Yes No

Project plan must include site plans, construction blueprints or CAD files, and detailed equipment list with complete installation costs, installed date, and placed-in-service date for each qualifying component.

5 The application shall be deemed for all manufacturing machinery, fixtures, and equipment identified in the project plan, regardless of the project's estimated cost, unless part of the project is otherwise exempt from property tax.

Is the applicant applying for an abatement on all manufacturing machinery, fixtures, and equipment identified in the project plan?

Yes No

If no, please explain the reason for the difference and identify the manufacturing machinery, fixtures, and equipment on which the applicant is requesting an abatement, including estimated costs associated with each. Add additional pages if necessary.

6 NAICS code for the property 324110

Applicant Signature Paul Felix **Date**

0	2	2	3	2	0	2	6
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Printed Name Paul Felix

Important! The applicant must provide a copy of their application to the Department of Revenue within 30 days of submitting their application to the local governing body.

Questions? Contact us at dorpadindustrial@mt.gov or (406) 444-7968.

County Government Use Only

Within 120 days of receiving an application, the local governing body shall issue a decision whether to approve an abatement at 100%, 90%, or 80%. If the governing body fails to issue a decision within 120 days of receiving an application, the application is considered approved in an amount equal to 100%. If an applicant's property qualifies for the abatement, the local governing body may not deny the abatement and the minimum amount of the abatement may not be less than 80%. Please refer to [15-6-138, MCA](#), for detailed information on the application process.

Complete the questions below.

1 Tax abatement application received on

2 Local governing body published public hearing notice within 60 days of receiving a completed application.

Yes No

3 Public hearing held on

4 Project tax abatement Approved Exemption Amount: 100% 90% 80%

5 Approved tax abatement to be implemented beginning Tax Year

In the first five years after the manufacturing machinery, fixtures, and equipment assets are placed in service, the assets will be designated as 80% exempt, 90% exempt, or 100% exempt. The initial year that the assets are placed in service must be designated in the approving resolution.

The exemption must be phased out at a rate of 20% of the amount allowed by the local governing body with the property being assessed at 100% of its taxable value after a 10-year period. In subsequent years, the property must be taxed at 100% of its taxable value.

Important! Approved application and a copy of the resolution, with a description of the manufacturing machinery, fixtures, and equipment that qualified for the tax abatement, must be sent to:

Department of Revenue
PO Box 8018
Helena MT 59604-8018

County Official Signature _____ Date

Printed Name _____ Title _____

Questions? Contact us at dorpadindustrial@mt.gov or (406) 444-7968.

Phillips 66 Company
Billings Refinery
2025 Support For SB-530 Abatement

Asset Class	Combined ID	Asset Description	Capitalized On	Deactivation on	APC FY start	Current APC
530000	4115099-0	Coker Feeder/Breaker Crusher	1/31/2025	(blank)	-	3,112,171
530000	4115062-0	Coriolis Meter	2/11/2025	(blank)	-	93,477
530000	4115063-0	Piping	2/11/2025	(blank)	-	93,477
530000	4117015-0	P4583 & M4592 Spent Caustic Metering Pump & Motor	3/7/2025	(blank)	-	179,600
530000	4117016-0	IQ4801 Injection System	3/7/2025	(blank)	-	179,600
530000	4117014-0	Piping Materials	3/25/2025	(blank)	-	117,059
530000	4123381-0	Composite Sampler	3/31/2025	(blank)	-	664,406
530000	4123382-0	Sulfur Analyzer	3/31/2025	(blank)	-	664,406
530000	4124584-0	FTR5701 Prefilter	4/8/2025	(blank)	-	443,231
530000	4124585-0	FTR5702 Coalescer	4/8/2025	(blank)	-	723,166
530000	4124586-0	P213 #1 Distillate Pump to Storage	4/8/2025	(blank)	-	793,150
530000	4124587-0	M622 motor for P213, #1 Distillate pump to storage	4/8/2025	(blank)	-	233,279
530000	4124588-0	Piping Mod to Swap #1 to X313/X314 and #2 to X177	4/8/2025	(blank)	-	139,967
530000	4124252-0	Internal Coating	4/15/2025	(blank)	-	253,073
530000	4127630-0	P3925/26 Coker Furnace Charge Pump Spare	4/30/2025	(blank)	-	475,641
530000	4123396-0	GOHDS Reactor (D9402) Internals	4/30/2025	(blank)	-	4,306,429
530000	4123397-0	P4801/2/4 (SWS) RVX Replacements	4/30/2025	(blank)	-	1,189,934
530000	4123398-0	X5703A Lean Amine Cooler	4/30/2025	(blank)	-	56,664
530000	4123399-0	X5703B Lean Amine Cooler	4/30/2025	(blank)	-	56,664
530000	4123400-0	X4803 SWS Rerate	4/30/2025	(blank)	-	56,664
530000	4125392-0	PLC Monitor Cabinet	5/31/2025	(blank)	-	145,976
530000	4125373-0	Double Wide Trailer (24x60)	5/31/2025	(blank)	-	166,326
530000	4125381-0	Heat Traced Piping from D3912	5/31/2025	(blank)	-	344,730
530000	4127629-0	D290 HDS Prefilter Vessel	5/31/2025	(blank)	-	53,020
530000	4125384-0	Multi Level Sample Station on T3	5/31/2025	(blank)	-	65,196
530000	4125385-0	Safrack Access Gangway Top Loading/Unloading Arm	5/31/2025	(blank)	-	245,361
530000	4124925-0	GC & VP Analyzer Including Sample Conditioning Sys	5/31/2025	(blank)	-	1,026,562
530000	4125387-0	Rockwell PLC on PU3701 Air Dryer	6/15/2025	(blank)	-	102,073

530000	4125388-0	Rockwell PLC on PU3701 Air Dryer	6/15/2025 (blank)	-	102,072
530000	4132516-0	Internal Shell liner	7/25/2025 (blank)	-	285,428
530000	4128474-0	M3906 Motor for C3901, Capital Spare (MM #20025258	7/31/2025 (blank)	-	334,425
530000	4127851-0	Piping	7/31/2025 (blank)	-	181,768
530000	4127852-0	Sample Station	7/31/2025 (blank)	-	60,589
530000	4127659-0	Ladder/Platform	7/31/2025 (blank)	-	51,913
530000	4127660-0	Double Deck EFR	7/31/2025 (blank)	-	51,913
530000	4127873-0	43PCV429 Pressure Control Valve	7/31/2025 (blank)	-	232,604
530000	4127874-0	Piping	7/31/2025 (blank)	-	232,604
530000	4127876-0	Piping System Connection	7/31/2025 (blank)	-	282,230
530000	4127877-0	Electrical Power Supply	7/31/2025 (blank)	-	282,230
530000	4127611-0	New Firewater Piping by Old Bundle Pad	7/31/2025 (blank)	-	354,991
530000	4127637-0	12' x 60' Mobile Trailer Office	8/4/2025 (blank)	-	53,601
530000	4128016-0	X9710 BFW Preheat Coil (Replacement 2025)	8/15/2025 (blank)	-	739,129
530000	4129659-0	T32 Safety Shower	9/15/2025 (blank)	-	352,036
530000	4129660-0	Instrumentation	9/25/2025 (blank)	-	124,350
530000	4129661-0	Piping	9/25/2025 (blank)	-	124,349
530000	4132315-0	Flare Gas Recovery Unit (FGRU) Compressor	9/30/2025 (blank)	-	632,793
530000	4132518-0	Tank 15 Shell Coating	10/2/2025 (blank)	-	106,868
530000	4132519-0	Tank 15 Cone Roof	10/2/2025 (blank)	-	216,975
530000	4132289-0	CIOC Cabinet	10/24/2025 (blank)	-	72,095
530000	4132290-0	LEL & H2S Detectors	10/24/2025 (blank)	-	72,094
530000	4133413-0	Coker ID Fan (F3901)	11/1/2025 (blank)	-	2,013,751
530000	4133414-0	Lube Oil Skid (PU-3905)	11/1/2025 (blank)	-	671,250
530000	4133415-0	Motor (M3911)	11/1/2025 (blank)	-	671,250
530000	4133961-0	Skid Foundations	11/30/2025 (blank)	-	276,900
530000	4134694-0	Concrete Containment Pads	11/30/2025 (blank)	-	31,872
530000	4133930-0	P-3904 RVX pullout assembly upgrade	12/1/2025 (blank)	-	172,004
530000	4133938-0	P-3903 RVX pullout assembly upgrade	12/1/2025 (blank)	-	173,970
530000	4134666-0	C19 Thrust Bearing Spare	12/1/2025 (blank)	-	25,120
530000	4134663-0	Piping-Portable Water Line	12/15/2025 (blank)	-	139,760
530000	4134645-0	Piping	12/15/2025 (blank)	-	28,086
530000	4134642-0	New Flanged Head D-287	12/15/2025 (blank)	-	29,135
530000	4134643-0	New Flanged Head D-288	12/15/2025 (blank)	-	29,135

530000	4134644-0	New Flanged Head D-289	12/15/2025 (blank)	-	29,144
530000	4134664-0	P476 Replacement	12/22/2025 (blank)	-	167,167
530000	4134665-0	P476 Motor	12/22/2025 (blank)	-	167,167
					<hr/> 25,554,072



Property Tax Abatement Application for Manufacturing Machinery, Fixtures, and Equipment

ABATE
V2 1/2025

The property owner or the property owner’s representative must submit this application to the local governing body of the county where the property is located for approval by resolution. Refer to [15-6-138.MCA](#) for the definition of manufacturing machinery, fixtures, and equipment, and for detailed information on the application process.

For property used in a manufacturing process for which the property owner did not seek approval prior to commencing construction, the property owner must apply by March 1 of the year during which the abatement is first applicable for manufacturing machinery, fixtures, and equipment installed and placed in service after October 1, 2023.

Required Information

Applicant Name

Par Montana LLC

Mailing Address

825 TOWN AND COUNTRY LN STE 1500

City HOUSTON

State TEXAS ZIP 77024

Email TAX@PARPACIFIC.COM

Contact Phone (281) 899-4814

Property Address

700 Par Montana Rd.

City Billings

State Montana ZIP 59101

County Yellowstone County

Geocode(s) Can be found on the classification and appraisal notice.

Assessment code(s) Can be found on the classification and appraisal notice.

Complete the questions below for the project’s qualifying manufacturing machinery, fixtures, and equipment.

1 Project’s construction commencement date 01012025

2 Project’s estimated construction completion date 10012025

3 Project’s estimated cost \$ 17,000,000

4 A project plan is included with the application providing specific descriptions of qualifying manufacturing machinery, fixtures, and equipment. Yes No

**See asset list.
Project plan must include site plans, construction blueprints or CAD files, and detailed equipment list with complete installation costs, installed date, and placed-in-service date for each qualifying component.*

5 The application shall be deemed for all manufacturing machinery, fixtures, and equipment identified in the project plan, regardless of the project's estimated cost, unless part of the project is otherwise exempt from property tax.

Is the applicant applying for an abatement on all manufacturing machinery, fixtures, and equipment identified in the project plan?

Yes No

**See asset list.*

If no, please explain the reason for the difference and identify the manufacturing machinery, fixtures, and equipment on which the applicant is requesting an abatement, including estimated costs associated with each. Add additional pages if necessary.

6 NAICS code for the property 324110

Applicant Signature  **Date**

0	2	1	7	2	0	2	6
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Printed Name Tony Oliver

Important! The applicant must provide a copy of their application to the Department of Revenue within 30 days of submitting their application to the local governing body.

Questions? Contact us at dorpadindustrial@mt.gov or (406) 444-7968.

County Government Use Only

Within 120 days of receiving an application, the local governing body shall issue a decision whether to approve an abatement at 100%, 90%, or 80%. If the governing body fails to issue a decision within 120 days of receiving an application, the application is considered approved in an amount equal to 100%. If an applicant's property qualifies for the abatement, the local governing body may not deny the abatement and the minimum amount of the abatement may not be less than 80%. Please refer to [15-6-138.MCA](#), for detailed information on the application process.

Complete the questions below.

- 1 Tax abatement application received on
- 2 Local governing body published public hearing notice within 60 days of receiving a completed application.
 Yes No
- 3 Public hearing held on
- 4 Project tax abatement Approved Exemption Amount: 100% 90% 80%
- 5 Approved tax abatement to be implemented beginning Tax Year

In the first five years after the manufacturing machinery, fixtures, and equipment assets are placed in service, the assets will be designated as 80% exempt, 90% exempt, or 100% exempt. The initial year that the assets are placed in service must be designated in the approving resolution.

The exemption must be phased out at a rate of 20% of the amount allowed by the local governing body with the property being assessed at 100% of its taxable value after a 10-year period. In subsequent years, the property must be taxed at 100% of its taxable value.

Important! Approved application and a copy of the resolution, with a description of the manufacturing machinery, fixtures, and equipment that qualified for the tax abatement, must be sent to:

Department of Revenue
PO Box 8018
Helena MT 59604-8018

County Official Signature _____ Date

Printed Name _____ Title _____

Questions? Contact us at dorpadindustrial@mt.gov or (406) 444-7968.

Asset # + S no	Capitalized Date	Asset Description	Amount
100705180	1/1/2025	R-2 HF3 Catalyst 2024	853,420.22
100705190	1/1/2025	2024 D-504A CATALYST	406,318.55
100705200	1/1/2025	2024 R-602 Catalyst	948,690.41
100705210	1/1/2025	2024 R-601 Catalyst	1,915,943.31
100705220	1/1/2025	2024 R-705B POFO Catalyst	416,884.84
100705510	1/1/2025	Spare Alamo Transformer 10/12/14mVA Three Phase	5,485.00
100705550	6/1/2025	2025 R-1201 CHUB Catalyst	1,076,589.10
100705560	1/1/2025	Analect Hydrocarbon Smart System, OMA200	836.12
100705640	1/1/2025	Automated Smoke Point Detector, LAA343 Bench 12	1,281.63
100705650	1/1/2025	Cold Temperature Viscometer, LAA347 Bench 12	1,800.70
100705690	6/1/2025	2025 R-1202 CHUB Catalyst	2,303,575.47
100705710	6/1/2025	23 SCR Catalyst Replacement 2025	672,673.94
100705720	7/11/2025	HF1/3 Catalyst Spare CTLST KF-757H 1.5MM E 943 KG	591,550.71
100705730	7/11/2025	HF1/3 Catalyst Spare KF-757-1.5E COBALT/MOLY	179,701.85
100705740	5/31/2025	FCC Switchgear Transformer EATON 225 KVA Three Pha	29,198.20
		P-35 Asphalt Pump WH Spare CIRCOR C324APFS-412 IMO	106,468.77
100705750	2/28/2025		
100705760	1/1/2025	Upgraded SLEB D-1028 Caustic Knock Out Drum	98,085.20
100705820	3/4/2025	HF2 Fd. Chem. Inj., EC 3261A Antifoulant in KR	20,772.25
100705830	3/4/2025	HF2 Fd. Chem. Inj., EC 3087A Longrun in HF2	20,772.24
100705840	1/1/2025	Upgraded SLEB T-1019 Caustic Prewash Tower	84,782.54
100705850	6/1/2025	ULSIS01 New ULEB PLC Tricon CX 256 mb Model 3009X	45,651.55
100705860	1/30/2025	Diesel in Plant Fueling Facilities	20,058.06
100705870	1/30/2025	Gasoline in Plant Fueling Facilities	20,058.05
100705880	3/8/2025	6"-G1A-25-15262 SWS Flare to SLEB Flare for SVs	28,282.24
100705890	5/31/2025	E-441 Deethanizer Rundown Cooler/CW	823,200.00
100705900	5/31/2025	E-425B Alky Isostripper OH Condenser/CW	600,000.00
100705930	5/31/2025	D-426 Alky Isostripper Recycle Drum	1,116,027.13
100705950	5/31/2025	E-343 ULEB REHEATER/DEBUTANIZER	208,402.72
100705960	5/31/2025	E-344 ULEB REHEATER/HEAVY LEAN OIL	208,402.72
100705970	5/31/2025	E-355 ULEB DEA COOLER/CW	224,402.71
100705980	7/15/2025	C-310 Spare Compressor Bundle and Storage Containe	448,515.70
100705990	5/31/2025	EF-981 Main Flare Tip, Zeeco QFSC-24/30	407,325.50
100706000	3/1/2025	SLL 203 D-1028 GWR Level Transmitter VEGA	148,000.00
100706010	6/1/2025	D-334 C-310 Lube Oil Hydraulic Accumulator	65,521.15
100706020	4/15/2025	Traveling Screen at River Water Pump House Evoqua	178,904.00
100706030	6/1/2025	P-394B Motor: C-311 Lube Oil Pump Driver	114,908.18
100706040	1/30/2025	ULL 508 D-326 GWR Level Instrument	109,000.00
100706050	6/1/2025	FCC F-1 Aux Burner John Zink	420,976.41
100706060	6/1/2025	FCL 202 XM1 D-11 FCC Reactor High Level Instrument	43,267.59
100706070	6/1/2025	ULT 504 D-329 Oxidizer Drum Inlet Temperature Elem	43,306.44
100706080	6/1/2025	ULT 505 D-329 Oxidizer Drum Outlet Temperature Ele	43,306.44
100706090	6/1/2025	ULF 503 D-329 Wash Oil Flow Transmitter	43,306.44

100706100	6/1/2025 ULL 505 D-330 Disulfide Separator Drum Level Trans	43,306.44
100706110	1/1/2025 D-989 Track 5&6 Diesel Additive System Lubricity	3,874.40
100706120	1/1/2025 Diesel Additive Injection Skid: P-980 and P-981	15,786.84
100706130	1/1/2025 Diesel Additive Injection Panels RCP101,201,301,401	18,397.67
100706140	5/1/2025 Low Voltage Electrical Cable Tray in FCC	348,051.94
100706150	1/1/2025 B-904 Motor TECO Westinghouse 200 HP 1800 RPM	8,027.97
100706170	4/15/2025 Concrete Foundations Trenches for Cable Tray System	116,817.85
100706180	4/15/2025 MVCT Steel Supports for Cable Tray System	190,923.75
100706190	4/15/2025 MVCT Cable Tray System	64,090.37
100706200	4/15/2025 C725 Motor Feeder Cable source 350 switch house	37,906.29
100706210	4/15/2025 C2 Motor Feeder Cable source 350 switch house	10,958.69
100706220	4/15/2025 C310 Motor Feeder Cable source 350 switch house	15,988.91
100706230	4/15/2025 B201 Motor Feeder Cable source EDC	4,266.70
100706240	4/15/2025 HCBL Switch House XFMR Feeder Cable source 350 SWH	8,174.11
100706630	10/1/2025 25 POFO R-705A Catalyst Change Out	556,448.15



9489 0090 0027 6563 1740 62

February 27, 2026

Yellowstone County Commissioners
PO Box 35000
Billings, MT 59107

**RE: APPLICATION FOR PROPERTY TAX ABATEMENT APPLICATION FOR
MANUFACTURING MACHINERY, FIXTURES, AND EQUIPMENT – LAUREL REFINERY**

Dear County Commissioners,

With this letter, we are requesting that the attached Class Eight Business Equipment Property be certified of the Property Tax Abatement for Manufacturing Machinery, Fixtures, and Equipment. The listed equipment is used to manufacture asphalt products from 1/1/2025 thru 12/31/2025.

Please contact Travis Liles at dl.ptscomplexstate@kroll.com should you have any questions or need additional information.

Sincerely,

A handwritten signature in blue ink, appearing to read "Travis Liles".

Travis Liles
Director
Tax Services

Enclosure



Property Tax Abatement Application for Manufacturing Machinery, Fixtures, and Equipment

ABATE
V2 1/2025

The property owner or the property owner's representative must submit this application to the local governing body of the county where the property is located for approval by resolution. Refer to [15-6-138, MCA](#) for the definition of manufacturing machinery, fixtures, and equipment, and for detailed information on the application process.

For property used in a manufacturing process for which the property owner did not seek approval prior to commencing construction, the property owner must apply by March 1 of the year during which the abatement is first applicable for manufacturing machinery, fixtures, and equipment installed and placed in service after October 1, 2023.

Required Information

Applicant Name

CHS Inc.

Mailing Address

308 Highway 212 South

City Laurel

State Montana ZIP 59044

Email dl.ptscomplexstate@kroll.com

Contact Phone (469) 547-8667

Property Address

308 Highway 212 South

City Laurel

State Montana ZIP 59044

County Yellowstone

Geocode(s) Can be found on the classification and appraisal notice.

03-0821-16-4-09-01-0000

Assessment code(s) Can be found on the classification and appraisal notice.

00D027390

Complete the questions below for the project's qualifying manufacturing machinery, fixtures, and equipment.

1 Project's construction commencement date

0	1	0	1	2	0	2	5
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2 Project's estimated construction completion date

1	2	3	1	2	0	2	5
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3 Project's estimated cost \$ 8535295

4 A project plan is included with the application providing specific descriptions of qualifying manufacturing machinery, fixtures, and equipment. Yes No

Project plan must include site plans, construction blueprints or CAD files, and detailed equipment list with complete installation costs, installed date, and placed-in-service date for each qualifying component.

5 The application shall be deemed for all manufacturing machinery, fixtures, and equipment identified in the project plan, regardless of the project's estimated cost, unless part of the project is otherwise exempt from property tax.

Is the applicant applying for an abatement on all manufacturing machinery, fixtures, and equipment identified in the project plan?

Yes No

If no, please explain the reason for the difference and identify the manufacturing machinery, fixtures, and equipment on which the applicant is requesting an abatement, including estimated costs associated with each. Add additional pages if necessary.

6 NAICS code for the property 324110

Applicant Signature  _____ **Date**

0	2	2	7	2	0	2	6
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Printed Name Travis Liles

Important! The applicant must provide a copy of their application to the Department of Revenue within 30 days of submitting their application to the local governing body.

Questions? Contact us at dorpadindustrial@mt.gov or (406) 444-7968.

County Government Use Only

Within 120 days of receiving an application, the local governing body shall issue a decision whether to approve an abatement at 100%, 90%, or 80%. If the governing body fails to issue a decision within 120 days of receiving an application, the application is considered approved in an amount equal to 100%. If an applicant's property qualifies for the abatement, the local governing body may not deny the abatement and the minimum amount of the abatement may not be less than 80%. Please refer to [15-6-138, MCA](#) , for detailed information on the application process.

Complete the questions below.

1 Tax abatement application received on

2 Local governing body published public hearing notice within 60 days of receiving a completed application.

Yes No

3 Public hearing held on

4 Project tax abatement Approved Exemption Amount: 100% 90% 80%

5 Approved tax abatement to be implemented beginning Tax Year

In the first five years after the manufacturing machinery, fixtures, and equipment assets are placed in service, the assets will be designated as 80% exempt, 90% exempt, or 100% exempt. The initial year that the assets are placed in service must be designated in the approving resolution.

The exemption must be phased out at a rate of 20% of the amount allowed by the local governing body with the property being assessed at 100% of its taxable value after a 10-year period. In subsequent years, the property must be taxed at 100% of its taxable value.

Important! Approved application and a copy of the resolution, with a description of the manufacturing machinery, fixtures, and equipment that qualified for the tax abatement, must be sent to:

Department of Revenue
PO Box 8018
Helena MT 59604-8018

County Official Signature _____ Date

Printed Name _____ Title _____

Questions? Contact us at dorpadindustrial@mt.gov or (406) 444-7968.

Asset Number	Location	Description	AFE Number	State	Unit	Plant Location	Life Months	Month/Year Added to FA	1 - Cost Cumulative 12 Actual 2024	Category Code 13
272165	752001	Tank 88 Instrumentation & Wiri	EB24187 C5	MT	Plant Equipment	T&S - T&S	240	1/31/2025	1,374.80	PP - Personal Property
272166	752001	Tank 88 Instrumentation & Wiri	EB24187 C6	MT	Plant Equipment	T&S - T&S	240	1/31/2025	45,096.00	PP - Personal Property
272167	752001	Tank 88 Instrumentation & Wiri	EB24187 E6	MT	Plant Equipment	T&S - T&S	240	1/31/2025	804.39	PP - Personal Property
272168	752001	Tank 88 Instrumentation & Wiri	EB24187 E6	MT	Plant Equipment	T&S - T&S	240	1/31/2025	374.50	PP - Personal Property
272169	752001	Tank 88 Instrumentation & Wiri	EB24187 E6	MT	Plant Equipment	T&S - T&S	240	1/31/2025	24,013.78	PP - Personal Property
272170	752001	Tank 88 Instrumentation & Wiri	EB24187 H5	MT	Plant Equipment	T&S - T&S	240	1/31/2025	2,629.00	PP - Personal Property
272172	752001	Tank 88 Instrumentation & Wiri	EB24187 G6	MT	Plant Equipment	T&S - T&S	240	1/31/2025	18,883.96	PP - Personal Property
272173	752001	Tank 88 Instrumentation & Wiri	EB24187 G6	MT	Plant Equipment	T&S - T&S	240	1/31/2025	5,762.80	PP - Personal Property
272174	752001	Tank 88 Instrumentation & Wiri	EB24187 G6	MT	Plant Equipment	T&S - T&S	240	1/31/2025	939.35	PP - Personal Property
272185	752001	Zone A Caustic Tank Quality As	EB21144 B1	MT	Plant Equipment	1SU - 1SULFUR	240	1/31/2025	990.00	PP - Personal Property
272186	752001	Zone A Caustic Tank Quality As	EB21144 B1	MT	Plant Equipment	1SU - 1SULFUR	240	1/31/2025	73.13	PP - Personal Property
272187	752001	Zone A Caustic Tank Bulk Mater	EB21144 F4	MT	Plant Equipment	1SU - 1SULFUR	240	1/31/2025	5,506.59	PP - Personal Property
272188	752001	Zone A Caustic Tank Labor and	EB21144 H4	MT	Plant Equipment	1SU - 1SULFUR	240	1/31/2025	36,604.36	PP - Personal Property
272189	752001	Zone A Caustic Tank Labor and	EB21144 H4	MT	Plant Equipment	1SU - 1SULFUR	240	1/31/2025	22,529.20	PP - Personal Property
272190	752001	Zone A Caustic Tank Labor and	EB21144 H4	MT	Plant Equipment	1SU - 1SULFUR	240	1/31/2025	3,822.21	PP - Personal Property
272191	752001	Zone A Caustic Tank Labor and	EB21144 H4	MT	Plant Equipment	1SU - 1SULFUR	240	1/31/2025	5,478.10	PP - Personal Property
272246	752001	Hwy 212 Guardrail Upgrades Qua	EB24185 B1	MT	Plant Equipment	GEN - Gen	240	2/28/2025	1,420.00	PP - Personal Property
272247	752001	Hwy 212 Guardrail Upgrades Qua	EB24185 B1	MT	Plant Equipment	GEN - Gen	240	2/28/2025	287.50	PP - Personal Property
272248	752001	Hwy 212 Guardrail Upgrades Bul	EB24185 E1	MT	Plant Equipment	GEN - Gen	240	2/28/2025	1,454.11	PP - Personal Property
272249	752001	Hwy 212 Guardrail Upgrades Bul	EB24185 E1	MT	Plant Equipment	GEN - Gen	240	2/28/2025	1,082.00	PP - Personal Property
272250	752001	Hwy 212 Guardrail Upgrades Bul	EB24185 E6	MT	Plant Equipment	GEN - Gen	240	2/28/2025	3,200.00	PP - Personal Property
272251	752001	Hwy 212 Guardrail Upgrades Bul	EB24185 E6	MT	Plant Equipment	GEN - Gen	240	2/28/2025	15,520.92	PP - Personal Property
272252	752001	Hwy 212 Guardrail Upgrades Lab	EB24185 G1	MT	Plant Equipment	GEN - Gen	240	2/28/2025	55,204.90	PP - Personal Property
272252	752001	Hwy 212 Guardrail Upgrades Lab	EB24185 G1	MT	Plant Equipment	GEN - Gen	240	2/28/2025	29,644.28	PP - Personal Property
272253	752001	Hwy 212 Guardrail Upgrades Lab	EB24185 G1	MT	Plant Equipment	GEN - Gen	240	2/28/2025	200,207.64	PP - Personal Property
272254	752001	Hwy 212 Guardrail Upgrades Lab	EB24185 G1	MT	Plant Equipment	GEN - Gen	240	2/28/2025	10,090.30	PP - Personal Property
272255	752001	Hwy 212 Guardrail Upgrades Lab	EB24185 G6	MT	Plant Equipment	GEN - Gen	240	2/28/2025	8,748.00	PP - Personal Property
272256	752001	Hwy 212 Guardrail Upgrades Lab	EB24185 G6	MT	Plant Equipment	GEN - Gen	240	2/28/2025	6,727.00	PP - Personal Property
272257	752001	Hwy 212 Guardrail Upgrades Lab	EB24185 G6	MT	Plant Equipment	GEN - Gen	240	2/28/2025	1,264.28	PP - Personal Property
272258	752001	Hwy 212 Guardrail Upgrades Lab	EB24185 G8	MT	Plant Equipment	GEN - Gen	240	2/28/2025	250.11	PP - Personal Property
272259	752001	Hwy 212 Guardrail Upgrades Lab	EB24185 H1	MT	Plant Equipment	GEN - Gen	240	2/28/2025	3,940.13	PP - Personal Property
272260	752001	Hwy 212 Guardrail Upgrades Lab	EB24185 H1	MT	Plant Equipment	GEN - Gen	240	2/28/2025	1,094.50	PP - Personal Property
272261	752001	Hwy 212 Guardrail Upgrades Ren	EB24185 H5	MT	Plant Equipment	GEN - Gen	240	2/28/2025	400.00	PP - Personal Property
272262	752001	Hwy 212 Guardrail Upgrades Ren	EB24185 H5	MT	Plant Equipment	GEN - Gen	240	2/28/2025	638,716.79	PP - Personal Property
272317	752001	Weld Shop IH and Climate Contr	EB24109 C2	MT	Plant Equipment	GEN - Gen	240	3/31/2025	21,539.00	PP - Personal Property
272318	752001	Weld Shop IH and Climate Contr	EB24109 E2	MT	Plant Equipment	GEN - Gen	240	3/31/2025	6,285.84	PP - Personal Property
272319	752001	Weld Shop IH and Climate Contr	EB24109 E3	MT	Plant Equipment	GEN - Gen	240	3/31/2025	5,104.05	PP - Personal Property
272320	752001	Weld Shop IH and Climate Contr	EB24109 E4	MT	Plant Equipment	GEN - Gen	240	3/31/2025	11,400.88	PP - Personal Property
272322	752001	Weld Shop IH and Climate Contr	EB24109 G3	MT	Plant Equipment	GEN - Gen	240	3/31/2025	5,623.43	PP - Personal Property
272323	752001	Weld Shop IH and Climate Contr	EB24109 G3	MT	Plant Equipment	GEN - Gen	240	3/31/2025	12,201.60	PP - Personal Property
272324	752001	Weld Shop IH and Climate Contr	EB24109 G4	MT	Plant Equipment	GEN - Gen	240	3/31/2025	2,823.03	PP - Personal Property
272325	752001	Weld Shop IH and Climate Contr	EB24109 G4	MT	Plant Equipment	GEN - Gen	240	3/31/2025	1,397.25	PP - Personal Property
272326	752001	Weld Shop IH and Climate Contr	EB24109 G6	MT	Plant Equipment	GEN - Gen	240	3/31/2025	7,310.88	PP - Personal Property
272327	752001	Weld Shop IH and Climate Contr	EB24109 G6	MT	Plant Equipment	GEN - Gen	240	3/31/2025	22,452.93	PP - Personal Property
272328	752001	Weld Shop IH and Climate Contr	EB24109 G6	MT	Plant Equipment	GEN - Gen	240	3/31/2025	35,589.91	PP - Personal Property
272329	752001	Weld Shop IH and Climate Contr	EB24109 G8	MT	Plant Equipment	GEN - Gen	240	3/31/2025	5,112.77	PP - Personal Property
272330	752001	Weld Shop IH and Climate Contr	EB24109 G8	MT	Plant Equipment	GEN - Gen	240	3/31/2025	8,095.48	PP - Personal Property
272331	752001	Weld Shop IH and Climate Contr	EB24109 G8	MT	Plant Equipment	GEN - Gen	240	3/31/2025	400.00	PP - Personal Property
272332	752001	Weld Shop IH and Climate Contr	EB24109 H5	MT	Plant Equipment	GEN - Gen	240	3/31/2025	1,440.52	PP - Personal Property
272333	752001	Weld Shop IH and Climate Contr	EB24109 H5	MT	Plant Equipment	GEN - Gen	240	3/31/2025	5,632.00	PP - Personal Property
272337	752001	Replace the FCC Catalyst Load	EB23173 B1	MT	Plant Equipment	FCC - FCC	240	3/31/2025	3,432.75	PP - Personal Property
272338	752001	Replace the FCC Catalyst Load	EB23173 B1	MT	Plant Equipment	FCC - FCC	240	3/31/2025	815,000.00	PP - Personal Property
272340	752001	Replace the FCC Catalyst Load	EB23173 C3	MT	Plant Equipment	FCC - FCC	240	3/31/2025	7,100.00	PP - Personal Property
272341	752001	Replace the FCC Catalyst Load	EB23173 D1	MT	Plant Equipment	FCC - FCC	240	3/31/2025	108,813.31	PP - Personal Property
272342	752001	Replace the FCC Catalyst Load	EB23173 E3	MT	Plant Equipment	FCC - FCC	240	3/31/2025	4,930.00	PP - Personal Property
272343	752001	Replace the FCC Catalyst Load	EB23173 E6	MT	Plant Equipment	FCC - FCC	240	3/31/2025	17,861.30	PP - Personal Property
272344	752001	Replace the FCC Catalyst Load	EB23173 G1	MT	Plant Equipment	FCC - FCC	240	3/31/2025	20,549.86	PP - Personal Property
272345	752001	Replace the FCC Catalyst Load	EB23173 G1	MT	Plant Equipment	FCC - FCC	240	3/31/2025	5,072.64	PP - Personal Property
272346	752001	Replace the FCC Catalyst Load	EB23173 G1	MT	Plant Equipment	FCC - FCC	240	3/31/2025	5,953.17	PP - Personal Property
272347	752001	Replace the FCC Catalyst Load	EB23173 G1	MT	Plant Equipment	FCC - FCC	240	3/31/2025	88,724.59	PP - Personal Property
272348	752001	Replace the FCC Catalyst Load	EB23173 G3	MT	Plant Equipment	FCC - FCC	240	3/31/2025	44,309.55	PP - Personal Property
272349	752001	Replace the FCC Catalyst Load	EB23173 G3	MT	Plant Equipment	FCC - FCC	240	3/31/2025	1,070.87	PP - Personal Property
272350	752001	Replace the FCC Catalyst Load	EB23173 G3	MT	Plant Equipment	FCC - FCC	240	3/31/2025	8,559.90	PP - Personal Property
272351	752001	Replace the FCC Catalyst Load	EB23173 G3	MT	Plant Equipment	FCC - FCC	240	3/31/2025	14,016.05	PP - Personal Property
272353	752001	Replace the FCC Catalyst Load	EB23173 G6	MT	Plant Equipment	FCC - FCC	240	3/31/2025	5,317.48	PP - Personal Property
272354	752001	Replace the FCC Catalyst Load	EB23173 G6	MT	Plant Equipment	FCC - FCC	240	3/31/2025	2,794.99	PP - Personal Property
272355	752001	Replace the FCC Catalyst Load	EB23173 G6	MT	Plant Equipment	FCC - FCC	240	3/31/2025	11,183.15	PP - Personal Property
272356	752001	Replace the FCC Catalyst Load	EB23173 H1	MT	Plant Equipment	FCC - FCC	240	3/31/2025	3,958.75	PP - Personal Property
272357	752001	Replace the FCC Catalyst Load	EB23173 H2	MT	Plant Equipment	FCC - FCC	240	3/31/2025	1,374.80	PP - Personal Property
272360	752001	DCS Equipment and Materials: T	EB24171 C5	MT	Plant Equipment	T&S - T&S	240	3/31/2025	48,383.00	PP - Personal Property
272361	752001	Instruments: Tank 135 Instrume	EB24171 C6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	17,172.00	PP - Personal Property
272362	752001	Bulk Materials - Electrical an	EB24171 E6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	4,714.56	PP - Personal Property
272363	752001	Bulk Materials - Electrical an	EB24171 E6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	21,638.69	PP - Personal Property
272364	752001	Bulk Materials - Electrical an	EB24171 E6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	10,016.99	PP - Personal Property
272365	752001	Labor - Electrical And Instr.:	EB24171 G6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	5,682.18	PP - Personal Property
272366	752001	Labor - Electrical And Instr.:	EB24171 G6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	104.52	PP - Personal Property
272367	752001	Labor - Electrical And Instr.:	EB24171 G6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	3,382.37	PP - Personal Property
272368	752001	Labor - Electrical And Instr.:	EB24171 G6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	1,374.80	PP - Personal Property
272370	752001	Tank 74 Instrumentation & Wiri	EB24172 C5	MT	Plant Equipment	T&S - T&S	240	3/31/2025	48,395.83	PP - Personal Property
272372	752001	Tank 74 Instrumentation & Wiri	EB24172 C6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	1,296.00	PP - Personal Property
272373	752001	Tank 74 Instrumentation & Wiri	EB24172 E6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	395.38	PP - Personal Property
272374	752001	Tank 74 Instrumentation & Wiri	EB24172 E6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	16,977.63	PP - Personal Property
272375	752001	Tank 74 Instrumentation & Wiri	EB24172 E6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	18,994.50	PP - Personal Property
272377	752001	Tank 74 Instrumentation & Wiri	EB24172 G6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	5,733.88	PP - Personal Property
272378	752001	Tank 74 Instrumentation & Wiri	EB24172 G6	MT	Plant Equipment	T&S - T&S	240	3/31/2025		

Asset Number	Location	Description	AFE Number	State	Unit	Plant Location	Life Months	Month/Year Added to FA	1 - Cost Cumulative 12 Actual 2024	Category Code 13
272379	752001	Tank 74 Instrumentation & Wiri	EB24172 G6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	55.39	PP - Personal Property
272380	752001	Tank 74 Instrumentation & Wiri	EB24172 G6	MT	Plant Equipment	T&S - T&S	240	3/31/2025	4,027.50	PP - Personal Property
272381	752001	Tank 74 Instrumentation & Wiri	EB24172 H5	MT	Plant Equipment	T&S - T&S	240	3/31/2025	7,065.60	PP - Personal Property
272542	752001	SULFIDE / CYANIDE	EB24136	MT	Plant Equipment	LAB - LAB	240	4/30/2025	76,778.08	PP - Personal Property
272543	752001	Contractor Meeting Area Engine	EB25108 A4	MT	Plant Equipment	GEN - Gen	240	4/30/2025	2,030.66	PP - Personal Property
272544	752001	Contractor Meeting Area Engine	EB25108 A4	MT	Plant Equipment	GEN - Gen	240	4/30/2025	1,707.74	PP - Personal Property
272545	752001	Contractor Meeting Area Buildi	EB25108 C7	MT	Plant Equipment	GEN - Gen	240	4/30/2025	137,769.34	PP - Personal Property
272546	752001	Contractor Meeting Area Bulk M	EB25108 E1	MT	Plant Equipment	GEN - Gen	240	4/30/2025	83,646.61	PP - Personal Property
272547	752001	Contractor Meeting Area Bulk M	EB25108 E1	MT	Plant Equipment	GEN - Gen	240	4/30/2025	59,266.80	PP - Personal Property
272548	752001	Contractor Meeting Area Bulk M	EB25108 E1	MT	Plant Equipment	GEN - Gen	240	4/30/2025	32,789.74	PP - Personal Property
272549	752001	Contractor Meeting Area Bulk M	EB25108 E1	MT	Plant Equipment	GEN - Gen	240	4/30/2025	25,148.82	PP - Personal Property
272550	752001	Contractor Meeting Area Labor	EB25108 H1	MT	Plant Equipment	GEN - Gen	240	4/30/2025	1,018.26	PP - Personal Property
272555	752001	Asbestos Abatement Trailer Fix	EB25131 C3	MT	Plant Equipment	GEN - Gen	240	4/30/2025	91,356.25	PP - Personal Property
272641	752001	Zone D Sample Stations Bulk Ma	EB21151 F4	MT	Plant Equipment	ULS - ULSD	240	5/31/2025	47,172.12	PP - Personal Property
272644	752001	Zone D Sample Stations Labor a	EB21151 H4	MT	Plant Equipment	ULS - ULSD	240	5/31/2025	124,091.22	PP - Personal Property
272645	752001	Zone D Sample Stations Labor a	EB21151 H4	MT	Plant Equipment	ULS - ULSD	240	5/31/2025	52,646.59	PP - Personal Property
272646	752001	Zone D Sample Stations Labor a	EB21151 H4	MT	Plant Equipment	ULS - ULSD	240	5/31/2025	27,255.60	PP - Personal Property
272647	752001	Zone D Sample Stations Labor a	EB21151 H4	MT	Plant Equipment	ULS - ULSD	240	5/31/2025	10,501.75	PP - Personal Property
272728	752001	Rail Rack Safety Shower Fixed	EB25124 C3	MT	Plant Equipment	BLD - BLENDING	240	6/30/2025	8,735.50	PP - Personal Property
272729	752001	Rail Rack Safety Shower Electr	EB25124 C4	MT	Plant Equipment	BLD - BLENDING	240	6/30/2025	12,492.30	PP - Personal Property
272730	752001	Rail Rack Safety Shower Bulk M	EB25124 E2	MT	Plant Equipment	BLD - BLENDING	240	6/30/2025	1,995.81	PP - Personal Property
272731	752001	Rail Rack Safety Shower Bulk M	EB25124 E3	MT	Plant Equipment	BLD - BLENDING	240	6/30/2025	4,453.12	PP - Personal Property
272732	752001	Rail Rack Safety Shower Labor	EB25124 G3	MT	Plant Equipment	BLD - BLENDING	240	6/30/2025	17,369.65	PP - Personal Property
272733	752001	Rail Rack Safety Shower Labor	EB25124 G3	MT	Plant Equipment	BLD - BLENDING	240	6/30/2025	11,318.37	PP - Personal Property
272734	752001	Rail Rack Safety Shower Labor	EB25124 G3	MT	Plant Equipment	BLD - BLENDING	240	6/30/2025	485.00	PP - Personal Property
272735	752001	Rail Rack Safety Shower Labor	EB25124 G6	MT	Plant Equipment	BLD - BLENDING	240	6/30/2025	7,938.00	PP - Personal Property
272736	752001	Rail Rack Safety Shower Labor	EB25124 G6	MT	Plant Equipment	BLD - BLENDING	240	6/30/2025	2,584.56	PP - Personal Property
272737	752001	Rail Rack Safety Shower Labor	EB25124 G8	MT	Plant Equipment	BLD - BLENDING	240	6/30/2025	10,619.00	PP - Personal Property
272738	752001	Rail Rack Safety Shower Labor	EB25124 G8	MT	Plant Equipment	BLD - BLENDING	240	6/30/2025	486.03	PP - Personal Property
272739	752001	Rail Rack Safety Shower Labor	EB25124 H1	MT	Plant Equipment	BLD - BLENDING	240	6/30/2025	5,548.64	PP - Personal Property
272740	752001	Rail Rack Safety Shower Rental	EB25124 H5	MT	Plant Equipment	BLD - BLENDING	240	6/30/2025	2,461.33	PP - Personal Property
272741	752001	Rail Rack Safety Shower Rental	EB25124 H5	MT	Plant Equipment	BLD - BLENDING	240	6/30/2025	3,543.32	PP - Personal Property
272763	752001	DeltaV Edge Engineering Consul	EB24167 A5	MT	Plant Equipment	AIR - AIR	240	7/31/2025	36,336.00	PP - Personal Property
272765	752001	DeltaV Edge Engineering Consul	EB24167 A5	MT	Plant Equipment	AIR - AIR	240	7/31/2025	36,623.04	PP - Personal Property
272767	752001	DeltaV Edge DCS Equipment and	EB24167 C5	MT	Plant Equipment	AIR - AIR	240	7/31/2025	120,253.80	PP - Personal Property
272776	752001	Zone B Change Room BRM Buildin	EB24182 C7	MT	Plant Equipment	1CV - 1CRVAC	240	7/31/2025	6,110.51	PP - Personal Property
272777	752001	Zone B Change Room BRM Buildin	EB24182 C7	MT	Plant Equipment	1CV - 1CRVAC	240	7/31/2025	5,043.84	PP - Personal Property
272778	752001	Zone B Change Room BRM Buildin	EB24182 C7	MT	Plant Equipment	1CV - 1CRVAC	240	7/31/2025	40,655.60	PP - Personal Property
272779	752001	Zone B Change Room BRM Buildin	EB24182 C7	MT	Plant Equipment	1CV - 1CRVAC	240	7/31/2025	3,223.64	PP - Personal Property
272780	752001	Zone B Change Room BRM Labor -	EB24182 G6	MT	Plant Equipment	1CV - 1CRVAC	240	7/31/2025	22,762.96	PP - Personal Property
272781	752001	Zone B Change Room BRM Labor -	EB24182 G6	MT	Plant Equipment	1CV - 1CRVAC	240	7/31/2025	7,779.91	PP - Personal Property
272782	752001	Zone B Change Room BRM Labor -	EB24182 G6	MT	Plant Equipment	1CV - 1CRVAC	240	7/31/2025	40,141.19	PP - Personal Property
272783	752001	Zone B Change Room BRM Labor -	EB24182 G6	MT	Plant Equipment	1CV - 1CRVAC	240	7/31/2025	317.56	PP - Personal Property
272863	752001	Crude Chemical Injection Autom	EB24181 C5	MT	Plant Equipment	1CV - 1CRVAC	240	8/31/2025	733.82	PP - Personal Property
272864	752001	Crude Chemical Injection Autom	EB24181 C5	MT	Plant Equipment	2CV - 2CRVAC	240	8/31/2025	733.82	PP - Personal Property
272865	752001	Crude Chemical Injection Autom	EB24181 C5	MT	Plant Equipment	1CV - 1CRVAC	240	8/31/2025	953.69	PP - Personal Property
272866	752001	Crude Chemical Injection Autom	EB24181 C5	MT	Plant Equipment	2CV - 2CRVAC	240	8/31/2025	953.69	PP - Personal Property
272867	752001	Crude Chemical Injection Autom	EB24181 E6	MT	Plant Equipment	1CV - 1CRVAC	240	8/31/2025	648.00	PP - Personal Property
272868	752001	Crude Chemical Injection Autom	EB24181 E6	MT	Plant Equipment	2CV - 2CRVAC	240	8/31/2025	648.00	PP - Personal Property
272869	752001	Crude Chemical Injection Autom	EB24181 E6	MT	Plant Equipment	1CV - 1CRVAC	240	8/31/2025	378.69	PP - Personal Property
272870	752001	Crude Chemical Injection Autom	EB24181 E6	MT	Plant Equipment	2CV - 2CRVAC	240	8/31/2025	378.69	PP - Personal Property
272871	752001	Crude Chemical Injection Autom	EB24181 E6	MT	Plant Equipment	1CV - 1CRVAC	240	8/31/2025	136,207.54	PP - Personal Property
272872	752001	Crude Chemical Injection Autom	EB24181 E6	MT	Plant Equipment	2CV - 2CRVAC	240	8/31/2025	136,207.54	PP - Personal Property
272873	752001	Crude Chemical Injection Autom	EB24181 G6	MT	Plant Equipment	1CV - 1CRVAC	240	8/31/2025	38,353.50	PP - Personal Property
272874	752001	Crude Chemical Injection Autom	EB24181 G6	MT	Plant Equipment	2CV - 2CRVAC	240	8/31/2025	38,353.50	PP - Personal Property
272875	752001	Crude Chemical Injection Autom	EB24181 G6	MT	Plant Equipment	1CV - 1CRVAC	240	8/31/2025	12,690.69	PP - Personal Property
272876	752001	Crude Chemical Injection Autom	EB24181 G6	MT	Plant Equipment	2CV - 2CRVAC	240	8/31/2025	12,690.69	PP - Personal Property
272877	752001	Crude Chemical Injection Autom	EB24181 G6	MT	Plant Equipment	1CV - 1CRVAC	240	8/31/2025	2,426.13	PP - Personal Property
272878	752001	Crude Chemical Injection Autom	EB24181 G6	MT	Plant Equipment	2CV - 2CRVAC	240	8/31/2025	2,426.13	PP - Personal Property
272879	752001	Crude Chemical Injection Autom	EB24181 H5	MT	Plant Equipment	1CV - 1CRVAC	240	8/31/2025	9,383.35	PP - Personal Property
272880	752001	Crude Chemical Injection Autom	EB24181 H5	MT	Plant Equipment	2CV - 2CRVAC	240	8/31/2025	9,383.35	PP - Personal Property
272913	752001	T&S Control Room Remodel Build	EB25123 C7	MT	Plant Equipment	GEN - Gen	240	8/31/2025	26,419.00	PP - Personal Property
272914	752001	T&S Control Room Remodel Labor	EB25123 G3	MT	Plant Equipment	GEN - Gen	240	8/31/2025	44,688.52	PP - Personal Property
272915	752001	T&S Control Room Remodel Labor	EB25123 G3	MT	Plant Equipment	GEN - Gen	240	8/31/2025	16,322.66	PP - Personal Property
272916	752001	T&S Control Room Remodel Labor	EB25123 G3	MT	Plant Equipment	GEN - Gen	240	8/31/2025	9,922.00	PP - Personal Property
272917	752001	T&S Control Room Remodel Labor	EB25123 G3	MT	Plant Equipment	GEN - Gen	240	8/31/2025	741.00	PP - Personal Property
272918	752001	T&S Control Room Remodel Labor	EB25123 G6	MT	Plant Equipment	GEN - Gen	240	8/31/2025	1,134.00	PP - Personal Property
272919	752001	T&S Control Room Remodel Labor	EB25123 G6	MT	Plant Equipment	GEN - Gen	240	8/31/2025	1,124.88	PP - Personal Property
272920	752001	T&S Control Room Remodel Labor	EB25123 G6	MT	Plant Equipment	GEN - Gen	240	8/31/2025	572.00	PP - Personal Property
272921	752001	T&S Control Room Remodel Labor	EB25123 H1	MT	Plant Equipment	GEN - Gen	240	8/31/2025	24,997.58	PP - Personal Property
272922	752001	T&S Control Room Remodel Labor	EB25123 H1	MT	Plant Equipment	GEN - Gen	240	8/31/2025	1,715.78	PP - Personal Property
272923	752001	T&S Control Room Remodel Labor	EB25123 H1	MT	Plant Equipment	GEN - Gen	240	8/31/2025	46,736.97	PP - Personal Property
272924	752001	T&S Control Room Remodel Labor	EB25123 H1	MT	Plant Equipment	GEN - Gen	240	8/31/2025	3,454.12	PP - Personal Property
272953	752001	FCC Wet Gas Compressor Monitor	EB23127 C6	MT	Plant Equipment	FCC - FCC	240	8/31/2025	51,768.52	PP - Personal Property
272954	752001	FCC Wet Gas Compressor Monitor	EB23127 E6	MT	Plant Equipment	FCC - FCC	240	8/31/2025	9,639.00	PP - Personal Property
272955	752001	FCC Wet Gas Compressor Monitor	EB23127 E6	MT	Plant Equipment	FCC - FCC	240	8/31/2025	4,831.50	PP - Personal Property
272956	752001	FCC Wet Gas Compressor Monitor	EB23127 E6	MT	Plant Equipment	FCC - FCC	240	8/31/2025	27,662.20	PP - Personal Property
272957	752001	FCC Wet Gas Compressor Monitor	EB23127 G6	MT	Plant Equipment	FCC - FCC	240	8/31/2025	21,913.13	PP - Personal Property
272958	752001	FCC Wet Gas Compressor Monitor	EB23127 G6	MT	Plant Equipment	FCC - FCC	240	8/31/2025	14,453.25	PP - Personal Property
272960	752001	FCC Wet Gas Compressor Monitor	EB23127 G6	MT	Plant Equipment	FCC - FCC	240	8/31/2025	23,532.61	PP - Personal Property
272961	752001	FCC Wet Gas Compressor Monitor	EB23127 G6	MT	Plant Equipment	FCC - FCC	240	8/31/2025	286.00	PP - Personal Property
272964	752001	FCC Wet Gas Compressor Monitor	EB23127 G3	MT	Plant Equipment	FCC - FCC	240	8/31/2025	3,880.22	PP - Personal Property
272965	752001	FCC Wet Gas Compressor Monitor	EB23127 G3	MT	Plant Equipment	FCC - FCC	240	8/31/2025	4,076.00	PP - Personal Property
272966	752001	FCC Wet Gas Compressor Monitor	EB23127 G3	MT	Plant Equipment	FCC - FCC	240	8/31/2025	1,029.53	PP - Personal Property

Asset Number	Location	Description	AFE Number	State	Unit	Plant Location	Life Months	Month/Year Added to FA	1 - Cost Cumulative 12 Actual 2024	Category Code 13
272967	752001	FCC Wet Gas Compressor Monitor	EB23127 G3	MT	Plant Equipment	FCC - FCC	240	8/31/2025	807.30	PP - Personal Property
272978	752001	Replace Spent Caustic Tanks L	EB23125 G1	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	128,285.96	PP - Personal Property
272979	752001	Replace Spent Caustic Tanks L	EB23125 G1	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	82,642.15	PP - Personal Property
272980	752001	Replace Spent Caustic Tanks L	EB23125 G1	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	12,185.25	PP - Personal Property
272981	752001	Replace Spent Caustic Tanks L	EB23125 G1	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	7,195.00	PP - Personal Property
272982	752001	Replace Spent Caustic Tanks L	EB23125 G2	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	33,140.06	PP - Personal Property
272983	752001	Replace Spent Caustic Tanks L	EB23125 G2	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	9,680.12	PP - Personal Property
272984	752001	Replace Spent Caustic Tanks L	EB23125 G3	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	207,498.03	PP - Personal Property
272985	752001	Replace Spent Caustic Tanks L	EB23125 G3	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	715.80	PP - Personal Property
272986	752001	Replace Spent Caustic Tanks L	EB23125 G3	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	123,643.67	PP - Personal Property
272987	752001	Replace Spent Caustic Tanks L	EB23125 G3	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	205.60	PP - Personal Property
272988	752001	Replace Spent Caustic Tanks L	EB23125 G3	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	12,574.43	PP - Personal Property
272989	752001	Replace Spent Caustic Tanks L	EB23125 G3	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	7,188.81	PP - Personal Property
272990	752001	Replace Spent Caustic Tanks L	EB23125 G4	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	80,160.49	PP - Personal Property
272991	752001	Replace Spent Caustic Tanks L	EB23125 G4	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	14,971.00	PP - Personal Property
272992	752001	Replace Spent Caustic Tanks L	EB23125 G4	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	2,609.94	PP - Personal Property
272993	752001	Replace Spent Caustic Tanks L	EB23125 G4	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	1,265.03	PP - Personal Property
272994	752001	Replace Spent Caustic Tanks L	EB23125 G5	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	5,084.64	PP - Personal Property
272995	752001	Replace Spent Caustic Tanks L	EB23125 G5	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	3,435.99	PP - Personal Property
272996	752001	Replace Spent Caustic Tanks L	EB23125 G6	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	50,834.63	PP - Personal Property
272997	752001	Replace Spent Caustic Tanks L	EB23125 G6	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	20,050.81	PP - Personal Property
272998	752001	Replace Spent Caustic Tanks L	EB23125 G8	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	25,718.30	PP - Personal Property
272999	752001	Replace Spent Caustic Tanks L	EB23125 G8	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	7,070.99	PP - Personal Property
273000	752001	Replace Spent Caustic Tanks L	EB23125 G8	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	1,926.21	PP - Personal Property
273001	752001	Replace Spent Caustic Tanks L	EB23125 G8	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	100.00	PP - Personal Property
273002	752001	Replace Spent Caustic Tanks L	EB23125 H1	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	33,725.52	PP - Personal Property
273005	752001	Replace Spent Caustic Tanks L	EB23125 H2	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	5,915.55	PP - Personal Property
273006	752001	Replace Spent Caustic Tanks L	EB23125 H2	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	24,341.41	PP - Personal Property
273007	752001	Replace Spent Caustic Tanks L	EB23125 H2	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	1,008.10	PP - Personal Property
273008	752001	Replace Spent Caustic Tanks L	EB23125 H2	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	10,989.60	PP - Personal Property
273009	752001	Replace Spent Caustic Tanks R	EB23125 H5	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	915.60	PP - Personal Property
273010	752001	Replace Spent Caustic Tanks R	EB23125 H5	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	26,565.43	PP - Personal Property
273011	752001	Replace Spent Caustic Tanks R	EB23125 H5	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	71,680.34	PP - Personal Property
273013	752001	Replace Spent Caustic Tanks C	EB23125 I1	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	638.00	PP - Personal Property
273015	752001	Replace Spent Caustic Tanks B	EB23125 E1	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	7,426.47	PP - Personal Property
273016	752001	Replace Spent Caustic Tanks B	EB23125 E1	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	13,720.04	PP - Personal Property
273017	752001	Replace Spent Caustic Tanks B	EB23125 E2	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	13,529.09	PP - Personal Property
273018	752001	Replace Spent Caustic Tanks B	EB23125 E3	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	169,263.54	PP - Personal Property
273019	752001	Replace Spent Caustic Tanks B	EB23125 E4	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	20,801.03	PP - Personal Property
273020	752001	Replace Spent Caustic Tanks B	EB23125 E5	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	9,526.54	PP - Personal Property
273021	752001	Replace Spent Caustic Tanks B	EB23125 E6	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	98,008.43	PP - Personal Property
273022	752001	Replace Spent Caustic Tanks F	EB23125 F3	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	102,826.77	PP - Personal Property
273023	752001	Replace Spent Caustic Tanks F	EB23125 F3	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	4,442.99	PP - Personal Property
273024	752001	Replace Spent Caustic Tanks F	EB23125 F3	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	6,192.31	PP - Personal Property
273028	752001	Replace Spent Caustic Tanks Q	EB23125 B1	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	31,678.32	PP - Personal Property
273029	752001	Replace Spent Caustic Tanks Q	EB23125 B1	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	134.00	PP - Personal Property
273030	752001	Replace Spent Caustic Tanks Q	EB23125 B1	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	1,590.50	PP - Personal Property
273032	752001	Replace Spent Caustic Tanks R	EB23125 C2	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	33,155.08	PP - Personal Property
273033	752001	Replace Spent Caustic Tanks F	EB23125 C3	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	7,500.00	PP - Personal Property
273034	752001	Replace Spent Caustic Tanks F	EB23125 C3	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	327,504.37	PP - Personal Property
273035	752001	Replace Spent Caustic Tanks E	EB23125 C4	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	15,138.00	PP - Personal Property
273036	752001	Replace Spent Caustic Tanks D	EB23125 C5	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	3,021.88	PP - Personal Property
273037	752001	Replace Spent Caustic Tanks I	EB23125 C6	MT	Plant Equipment	TAN - TANKAGE	240	8/31/2025	106,432.59	PP - Personal Property
273129	752001	ATLASCOPCO 185CFM COMPRESSOR	EB24134	MT	Plant Equipment	GEN - Gen	240	8/31/2025	15,500.00	PP - Personal Property
273130	752001	IC40 CARRY DECK	EB24134	MT	Plant Equipment	GEN - Gen	240	8/31/2025	104,266.49	PP - Personal Property
273131	752001	SHOP BALANCE MACHINE	EB24134	MT	Plant Equipment	GEN - Gen	240	8/31/2025	97,363.00	PP - Personal Property
273132	752001	RECIPROCATING COMPRESSOR MONIT	EB24134	MT	Plant Equipment	GEN - Gen	240	8/31/2025	135,148.00	PP - Personal Property
273133	752001	HYDRAULIC RAM AND BRIDGE	EB25115	MT	Plant Equipment	GEN - Gen	240	8/31/2025	73,190.00	PP - Personal Property
273534	752001	Asphalt Day Tank Pump Improvem	EB21150 B1	MT	Plant Equipment	T&S - T&S	240	10/31/2025	1,196.00	PP - Personal Property
273535	752001	Asphalt Day Tank Pump Improvem	EB21150 B1	MT	Plant Equipment	T&S - T&S	240	10/31/2025	649.54	PP - Personal Property
273536	752001	Asphalt Day Tank Pump Improvem	EB21150 C2	MT	Plant Equipment	T&S - T&S	240	10/31/2025	337,291.01	PP - Personal Property
273537	752001	Asphalt Day Tank Pump Improvem	EB21150 C4	MT	Plant Equipment	T&S - T&S	240	10/31/2025	18,905.00	PP - Personal Property
273538	752001	Asphalt Day Tank Pump Improvem	EB21150 C5	MT	Plant Equipment	T&S - T&S	240	10/31/2025	3,388.56	PP - Personal Property
273540	752001	Asphalt Day Tank Pump Improvem	EB21150 C6	MT	Plant Equipment	T&S - T&S	240	10/31/2025	32,811.76	PP - Personal Property
273541	752001	Asphalt Day Tank Pump Improvem	EB21150 E1	MT	Plant Equipment	T&S - T&S	240	10/31/2025	38,133.15	PP - Personal Property
273542	752001	Asphalt Day Tank Pump Improvem	EB21150 E2	MT	Plant Equipment	T&S - T&S	240	10/31/2025	2,760.00	PP - Personal Property
273543	752001	Asphalt Day Tank Pump Improvem	EB21150 E3	MT	Plant Equipment	T&S - T&S	240	10/31/2025	36,963.96	PP - Personal Property
273544	752001	Asphalt Day Tank Pump Improvem	EB21150 E4	MT	Plant Equipment	T&S - T&S	240	10/31/2025	10,288.81	PP - Personal Property
273545	752001	Asphalt Day Tank Pump Improvem	EB21150 E6	MT	Plant Equipment	T&S - T&S	240	10/31/2025	152,420.86	PP - Personal Property
273546	752001	Asphalt Day Tank Pump Improvem	EB21150 F3	MT	Plant Equipment	T&S - T&S	240	10/31/2025	34,810.50	PP - Personal Property
273547	752001	Asphalt Day Tank Pump Improvem	EB21150 G1	MT	Plant Equipment	T&S - T&S	240	10/31/2025	24,240.42	PP - Personal Property
273548	752001	Asphalt Day Tank Pump Improvem	EB21150 G1	MT	Plant Equipment	T&S - T&S	240	10/31/2025	21,296.93	PP - Personal Property
273549	752001	Asphalt Day Tank Pump Improvem	EB21150 G1	MT	Plant Equipment	T&S - T&S	240	10/31/2025	38,986.49	PP - Personal Property
273551	752001	Asphalt Day Tank Pump Improvem	EB21150 G3	MT	Plant Equipment	T&S - T&S	240	10/31/2025	78,137.60	PP - Personal Property
273552	752001	Asphalt Day Tank Pump Improvem	EB21150 G3	MT	Plant Equipment	T&S - T&S	240	10/31/2025	49,056.28	PP - Personal Property
273553	752001	Asphalt Day Tank Pump Improvem	EB21150 G3	MT	Plant Equipment	T&S - T&S	240	10/31/2025	158.87	PP - Personal Property
273554	752001	Asphalt Day Tank Pump Improvem	EB21150 E5	MT	Plant Equipment	T&S - T&S	240	10/31/2025	13,119.36	PP - Personal Property
273555	752001	Asphalt Day Tank Pump Improvem	EB21150 G4	MT	Plant Equipment	T&S - T&S	240	10/31/2025	4,120.29	PP - Personal Property
273556	752001	Asphalt Day Tank Pump Improvem	EB21150 G4	MT	Plant Equipment	T&S - T&S	240	10/31/2025	646.70	PP - Personal Property
273557	752001	Asphalt Day Tank Pump Improvem	EB21150 G5	MT	Plant Equipment	T&S - T&S	240	10/31/2025	11,471.90	PP - Personal Property
273558	752001	Asphalt Day Tank Pump Improvem	EB21150 G5	MT	Plant Equipment	T&S - T&S	240	10/31/2025	6,981.66	PP - Personal Property
273560	752001	Asphalt Day Tank Pump Improvem	EB21150 G6	MT	Plant Equipment	T&S - T&S	240	10/31/2025	67,386.86	PP - Personal Property
273561	752001	Asphalt Day Tank Pump Improvem	EB21150 G6	MT	Plant Equipment	T&S - T&S	240	10/31/2025	20,241.06	PP - Personal Property
273562	752001	Asphalt Day Tank Pump Improvem	EB21150 G6	MT	Plant Equipment	T&S - T&S	240	10/31/2025	50.67	PP - Personal Property

Asset Number	Location	Description	AFE Number	State	Unit	Plant Location	Life Months	Month/Year Added to FA	1 - Cost Cumulative 12 Actual 2024	Category Code 13
273563	752001	Asphalt Day Tank Pump Improvem	EB21150 G8	MT	Plant Equipment	T&S - T&S	240	10/31/2025	11,750.94	PP - Personal Property
273564	752001	Asphalt Day Tank Pump Improvem	EB21150 G8	MT	Plant Equipment	T&S - T&S	240	10/31/2025	1,944.39	PP - Personal Property
273565	752001	Asphalt Day Tank Pump Improvem	EB21150 G8	MT	Plant Equipment	T&S - T&S	240	10/31/2025	198.36	PP - Personal Property
273566	752001	Asphalt Day Tank Pump Improvem	EB21150 G8	MT	Plant Equipment	T&S - T&S	240	10/31/2025	100.00	PP - Personal Property
273567	752001	Asphalt Day Tank Pump Improvem	EB21150 H1	MT	Plant Equipment	T&S - T&S	240	10/31/2025	640.44	PP - Personal Property
273568	752001	Asphalt Day Tank Pump Improvem	EB21150 H1	MT	Plant Equipment	T&S - T&S	240	10/31/2025	22,167.80	PP - Personal Property
273569	752001	Asphalt Day Tank Pump Improvem	EB21150 H2	MT	Plant Equipment	T&S - T&S	240	10/31/2025	18,153.08	PP - Personal Property
273570	752001	Asphalt Day Tank Pump Improvem	EB21150 H2	MT	Plant Equipment	T&S - T&S	240	10/31/2025	6,983.90	PP - Personal Property
273571	752001	Asphalt Day Tank Pump Improvem	EB21150 H5	MT	Plant Equipment	T&S - T&S	240	10/31/2025	12,584.52	PP - Personal Property
273572	752001	Asphalt Day Tank Pump Improvem	EB21150 H5	MT	Plant Equipment	T&S - T&S	240	10/31/2025	27,341.61	PP - Personal Property
273574	752001	Asphalt Day Tank Pump Improvem	EB21150 I1	MT	Plant Equipment	T&S - T&S	240	10/31/2025	2,629.71	PP - Personal Property

8,535,294.58

B.O.C.C Thursday Discussion

5.

Meeting Date: 03/05/2026

Title: Dianne Lehm - Lockwood TEDD Community Project Funding Application

Submitted By: Erika Guy

TOPIC:

Dianne Lehm - Lockwood TEDD Community Project Funding Application

BACKGROUND:

Letter of Support

RECOMMENDED ACTION:

Discuss

B.O.C.C Thursday Discussion

6.

Meeting Date: 03/05/2026

Title: Treasurer's Office Unable to Get Pennies

Submitted For: Hank Peters

Submitted By: Hank Peters

TOPIC:

Treasurer's Office - Unable to Get Pennies

BACKGROUND:

The last two times the Treasurer's Office has ordered pennies from Wells Fargo, we have been denied because the Wells Fargo branch cannot order pennies from the Federal Reserve currently. When the Treasurer's Office runs out of pennies, we will round up or down to the nearest nickel.

RECOMMENDED ACTION:

Discuss

B.O.C.C Thursday Discussion

7. a.

Meeting Date: 03/05/2026

Title: DES Workplan

Submitted By: Derek Yeager

TOPIC:

DES Workplan-Priority Projects

BACKGROUND:

BOCC information related to the DES Department's work plan and upcoming priority projects, as there is a significant amount of multi-agency collaboration that is/will occur within the context of both projects.

Keystone Projects:

- 1. City/County DES/LEPC Services MOU:** Articulating current position and concerns, options, proposed changes and then a complete re-write of the Yellowstone County Emergency Operations Plan and Hazardous Materials Plan.
- 2. Rural Fire Program Re-Construction:** Finding alternatives to dwindling volunteer participation for rural wildland and structure fire protection and eventual presentation to BOCC for decision-making.

RECOMMENDED ACTION:

Summary discussion and Q&A. Mostly for the purposes of advising the BOCC of multi-agency collaboration with City of Billings and Laurel, rural fire companies, and State of Montana.

B.O.C.C Thursday Discussion

7. b.

Meeting Date: 03/05/2026

Title: MTDES District Field Officer Visit

Submitted By: Derek Yeager

TOPIC:

MTDES District Field Officer Visit

BACKGROUND:

Jeff Gates, the District Field Officer for the Montana Disaster and Emergency Services Division, would like to formally introduce himself, visit briefly about the work of MTDES, and field any questions related to DES matters at the local, state, and federal level.

RECOMMENDED ACTION:

In-formal discussion and Q&A.

B.O.C.C Thursday Discussion

8.

Meeting Date: 03/05/2026

Title: Kassi Solberg - Interim Zoning District Regulation

Submitted By: Erika Guy

TOPIC:

Kassi Solberg - Interim Zoning District Regulation

BACKGROUND:

NA

RECOMMENDED ACTION:

Discuss

B.O.C.C Thursday Discussion

1.

Meeting Date: 03/05/2026

Title: Board Recommendation

Submitted By: Erika Guy

TOPIC:

Board Recommendation - Tyler Elkin to Bicycle and Pedestrian Advisory Committee

BACKGROUND:

See Attached. Recommended by the Bicycle and Pedestrian Advisory Board

RECOMMENDED ACTION:

Discuss

Attachments

Tyler Elkin

BOARD APPLICATION FORM
YELLOWSTONE COUNTY, MONTANA

NAME: Tyler R. Elkin (Ty) HOME PHONE: (406) 855-1091
ADDRESS: 5325 Canvasback Drive WORK PHONE: (406) 855-1091
CITY: Billings STATE: MT ZIP: 59106
BUSINESS OR JOB: Managing Director @ Allied Investment Advisors
E-MAIL ADDRESS: tyelkin2@gmail.com
BOARD OR COMMISSION APPLIED FOR: Bicycle & Pedestrian Advisory Committee

Please describe your experience or background that you believe qualifies you for service on this Board or Commission (attach additional sheets if needed):

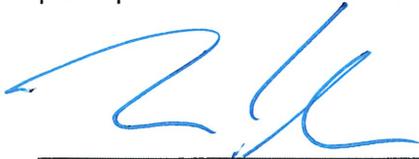
25 years of executive level positions in Banking prior to my 3 years now at Allied have given me a broad perspective of what is important to our community, from many perspectives.

Why do you wish to serve on this Board or Commission?

As our community continues to grow and evolve, I am seeking opportunities to serve wherein my personal and professional experiences can add value to the process.

Additional information that you feel is pertinent (attach additional sheets if needed):

Having previously served on numerous community Boards, including the Chair of BSEDA, I have a strong background in committee/board governance and participation.



Signature

11/13/2025

Date

Return application to: Board of County Commissioners
P.O. Box 35000
Billings, MT 59107-5000

OFFICE USE ONLY:

APPOINTED: YES ___ NO ___ DATE _____

TERM EXPIRATION DATE: _____

(Circle one)

ORIGINAL APPOINTMENT REAPPOINTMENT TERM NO: _____

B.O.C.C Thursday Discussion

Meeting Date: 03/05/2026

Title: CLOSED: Litigation update, Migneault, Ellison

Submitted For: Melissa Williams, Deputy County Attorney

Submitted By: Melissa Williams, Deputy County Attorney

TOPIC:

CLOSED: Litigation update, Migneault, Ellison

BACKGROUND:

CLOSED: Litigation update

RECOMMENDED ACTION:

Agenda Item
