



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

RECEIVED DEC 19 2024

ABATE CASCADE COUNTY COMMISSIONERS V1 9/2023

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; or
• January 31, 2024, for manufacturing machinery, fixtures, and equipment installed and placed in service after December 31, 2022, and before October 1, 2023.

Required Information

Applicant Name

CALUMET MONTANA REFINING LLC

Property Address

1900 10TH ST NE

Mailing Address

1060 N CAPITOL AVE STE 6-401

City GREAT FALLS

State MT

ZIP 59401

City INDIANAPOLIS

County CASCADE

State IN

ZIP 46204-1044

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

Email PHILIP.MURPHY@CALUMETSPECIALTY.COM

02-3015-01-2-05-01-0000

Contact Phone (317) 328-5656

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

0001876725

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

- 1. Project's construction commencement date 01/01/2024
2. Project's estimated construction completion date 12/31/2024
3. A project plan is included with the application providing specific descriptions of qualifying manufacturing machinery, fixtures, and equipment. [X] Yes [ ] No
Project plan must include site plans, construction blueprints or CAD files, and detailed equipment list with complete installation costs for each qualifying component.
4. NAICS code for the property 324110

Applicant Signature

[Handwritten Signature]

Date 12/12/2024

Printed Name Philip Murphy

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     Denied  
    If Approved, exemption amount is:  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 resolution 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](mailto:dorpadindustrial@mt.gov) or (406) 444-7968.

**CALUMET MONTANA REFINING LLC (0001876725)  
MANUFACTURING MACHINERY, FIXTURES, AND EQUIPMENT  
IN SERVICE OCTOBER 1, 2023 THROUGH DECEMBER 31, 2024**

IO	Asset Description	Project Description	Status	Start Date	Completion Date	Cost†
145731	Total Sulfur Analyzer	Ensure Compliance with Sulfur Content Regulations and Specific Product Quality Control	Complete	8/1/2023	10/31/2023	87,844
145930	HTU Recontactor Line	Mechanical Integrity and Requirement for the Hydrotreating Unit Operation	Complete	2/15/2024	3/21/2024	137,230
145929	TK-217 Safety Shower	Plant Upgrades to TK-217 Area for Safety	Complete		5/1/2024	96,929
146004	JFTOT Model 400 Falex Thermal Oxidation Tester	Standard Test Method for Thermal Oxidation Stability of Aviation Turbine Fuels	Complete		7/31/2024	77,000
145978	Lab Asphalt DSR Machine	Reliability Project for Product Quality	Complete	6/30/2024	8/15/2024	49,896
146027	TK-9 to TK-36 Piping	Reliability Project to Reduce the Risk of Leaks from Corrosion	Complete	6/15/2024	8/31/2024	255,528
145940	Boiler #2 Retube Project	Plant Upgrades for Boiler 2 Is Essential for Steam Production	Complete	8/28/2023	9/30/2024	2,366,842
145965	Pipeline PHMSA Upgrade	Mechanical Integrity and high-pressure protection for the Pipeline	In Progress†	4/1/2023	12/31/2024	509,000
146023	TK-115 Load Pump	Economic Growth this will help support growth of new products	In Progress†	5/15/2024	10/31/2024	394,600
146081	Flare 1 Flowmeter	Reliability Project to Support Stable Operations	In Progress†		12/31/2024	88,429
145950	Cold Crude Charge Pump	Reliability Operation of #2 Crude Unit	In Progress†	2/1/2024	12/31/2024	152,011
145734	CDU2 Light Ends to FCC Pump	Economic Benefit and Growth of Gasoline Products	In Progress†	7/1/2023	12/31/2024	1,400,000
145987	Lab Sulfur Analyzer	Reliability Project for Product Quality	In Progress†	4/5/2024	12/31/2024	78,000
146013	NAHD Plate Frame Exchanger	Mechanical Integrity for the safe, reliable operation of NaHS Unit, which is critical for the CMR/MRL Operations	In Progress†	5/15/2024	12/31/2024	432,000
<b>Total</b>						<b>6,125,309</b>

† Completion date and cost are estimates based on best information available as of application date.

‡ Capitalized cost may include capitalized interest and other costs that are not properly included in cost basis for property tax purposes.