

January 2, 2026

John Krutz, Chief Accounting Officer
Montana Renewables LLC
1807 3rd St NW
Great Falls, MT 59404

Dear Mr. Krutz,

The Montana Department of Environmental Quality (DEQ) received an initial application on December 23, 2024 from Montana Renewables LLC (MRL) for an abatement of property tax liability on renewable energy manufacturing facilities and on sustainable aviation fuel production facilities. DEQ conducted a review of the application pursuant to the applicable Montana laws and administrative rules, including 15-24-3111, and 15-24-3102, Montana Code Annotated (MCA) and Administrative Rules of Montana (ARM) 17.80.202(1) and ARM 42.22.1318.

On January 16, 2025, MRL clarified that it intends to seek a tax abatement pursuant to 15-24-3111(3)(g), MCA as a renewable diesel production facility and/or pursuant to 15-24-3111(3)(o), MCA as a sustainable aviation fuel production facility and that it does not intend to seek a tax abatement pursuant to 15-24-3111(3)(h), MCA, as a renewable energy manufacturing facility as stated in the original application.

DEQ requested additional application materials in a letter dated January 21, 2025, and in a follow-up email dated March 12, 2025. MRL provided supplemental materials in submittals dated February 17, 2025, and June 10, 2025. After reviewing the supplemental materials, DEQ requested additional information in a letter dated July 2, 2025.

MRL submitted supplemental application materials on December 5, 2025. After review of the supplemental materials, DEQ has determined that the application is complete.

Pursuant to ARM 17.90.202(3), DEQ will render a decision on MRL's eligibility for a tax abatement within 60 days, no later than March 3, 2026.

Regards,



Ben Brouwer
Energy Bureau Chief