

Agenda item #14 and Resolution 10494

April 4th, 2023

William Ross

Great Falls City Resident

To the Mayor and City Commissioners of Great Falls:

You have already received my comments regarding how and why the Great Falls Masonic Temple is not a business. Now I wish to bring to your attention Montana Code Annotated 7-12-1133, **Assessment of costs -- area, lot, taxable valuation, square footage, and flat-fee options -- provisions for property classifications. (1) At the same time that the board submits the annual budget and work plan to the governing body as provided in 7-12-1132, the board shall also recommend to the governing body a method of levying an assessment on the property within the district that will best ensure that the assessment on each lot or parcel is equitable in proportion to the benefits to be received.** Under the BID proposal, the Great Falls Masonic Temple Association will be levied \$4,370.11, the highest individual lot assessment under the proposed expansion. Per MCA 7-12-1133, this implies that the Masonic Temple stands to receive the greatest amount of benefit to the BID expansion. Is the cost of shoveling a pathway and emptying out a trash can really worth that price? These are tasks our building manager does for free and has done so for past twenty years. To the various Members that make up the Masonic Temple, this expansion is either a poorly planned “let’s do something to feel good about ourselves” decision or a blatant attempt to grab more money from private citizens. Where is the revenue from our \$4,370.11 going? To other portions of the BID that have zero impact on our building? We don’t know, as the “special benefits” are vague. What isn’t vague is MCA 7-12-1133. “Equitable in proportion to the benefits to be received”. The Masonic Temple, a tax exempt, non-profit, 501(c)(2) organization, stands to be additionally taxed \$4,370.11 for no benefit to the organization. While the assessment equation used by the BID may be equally applied, the equitable outcomes are not. The Masonic Temple must either be granted an exemption from the BID or this resolution must be voted down and the BID Commission redraw the proposed expansion to exclude the Masonic Temple. Failing that, I will personally and strongly encourage the several Masonic Lodges and appendant bodies housed in the Masonic Temple to pursue legal action.