



Item: Resolution 10086 to Levy and Assess Properties within the Business Improvement District

From: Judy Burg, Taxes and Assessments

Initiated By: Annual Assessment Process

Presented By: Melissa Kinzler, Fiscal Services Director

Action Requested: City Commission adopt Resolution 10086

Suggested Motion:

1. Commissioner moves:

“I move that the City Commission (adopt/deny) Resolution 10086.”

2. Mayor calls for a second, discussion, public comment and calls the vote.

Staff Recommendation: Staff recommends the City Commission adopt Resolution 10086 to levy and assess properties within the Business Improvement District (BID).

Background: The Business Improvement District was originally created in 1989, renewed in 1999 and re-created for a third term in 2009, each for periods of ten years by petition of the property owners within the District. The BID’s overall purpose is to utilize tax dollars through the BID tax assessment and direct those monies to improve and revitalize the downtown area. The current Business Improvement District has not changed in the areas of the district boundaries or tax assessment formula since its origination date.

On July 15, 2014, as required by State Statute 7-12-1132 (3) MCA, the BID presented a proposed work plan and budget and recommended a method of levying an assessment on the properties within the district that best ensures the assessment on each lot or parcel is equitable in proportion to the benefits to be received for fiscal year 2014/2015. Following the public hearing held on August 5, 2014, the City Commission moved to adopt the 2014/2015 Work Plan and Budget for the BID

Concurrences: The BID partners with several organizations, such as the Downtown Great Falls Association, the Downtown Development Partnership, the City and the Urban Art Project to carry out the overall purpose of improving and revitalizing the downtown area. Fiscal Services staff is responsible for assessing and collecting the revenues.

Fiscal Impact: The assessment formula as presented to the property owners and recommended to the City Commission is as follows:

- a flat fee of \$200.00 for each lot or parcel,
- an assessment of \$.00165 times the phase-in market valuation as provided for by the Montana State Legislatures and
- an assessment of \$.015 times the square footage of the land area.

The assessment amount requested by the BID through their work plan and budget was approximately \$201,225. The actual assessment for 2014/2015 based on the above assessment formula will generate \$205,811.37 in assessment revenue. The 2014/2015 estimated assessment per lot or parcel is indicated on the assessment projection summary as Exhibit "A" incorporated and made a part of Resolution 10086.

Alternatives: The City Commission could choose to deny the adoption of Resolution 10086 to assess the property owners within the Business Improvement District. However, on August 5, 2014, the City Commission approved the Business Improvement District budget which identifies the Business Improvement District assessment as 86% of the operating revenues. Denial of Resolution 10086 will prevent the Business Improvement District from carrying out the City Commission previously approved budget.

Attachments/Exhibits: Resolution 10086
Resolution 10086 Exhibit "A"

RESOLUTION 10086

A RESOLUTION LEVYING AN ASSESSMENT ON ALL PROPERTIES WITHIN THE GREAT FALLS BUSINESS IMPROVEMENT DISTRICT

WHEREAS, the City Commission of the City of Great Falls, is authorized to create and administer a business improvement district as provided by 7-12-1101 through 7-12-1151 M.C.A.; and,

WHEREAS, the purpose of a Business Improvement District is to promote the health, safety, prosperity, security and the general welfare of the inhabitants thereof and the people of this state; and will be of special benefit to the property within the boundaries of the district created; and,

WHEREAS, on May 16, 1989, the City Commission approved Resolution 8279 creating a Business Improvement District in Great Falls, Montana for a duration of ten (10) years; and

WHEREAS, on June 15, 1999, the City Commission approved Resolution 9025, and on July 7, 2009 approved Resolution 9833, re-creating said Business Improvement District for a duration of ten (10) years each; and

WHEREAS, a Board of Trustees for the Business Improvement District has been appointed and said Board has developed and submitted a Work Plan and Proposed Budget to the City Commission of the City of Great Falls; and,

WHEREAS, the City Commission of the City of Great Falls, is authorized to annually assess and collect the entire cost of the district against the entire district using a method, which best ensures that the assessment on each lot or parcel is equitable in proportion to the benefits to be received as provided by 7-12-1133 M.C.A.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GREAT FALLS, MONTANA, that:

Section 1 – Adoption of Work Plan and Budget

On August 5, 2014, the City Commission of the City of Great Falls held a public hearing on any objections to the Work Plan and Proposed Budget with the understanding that approval of the two documents would necessitate the levying of an assessment on all the property in the district.

Section 2 – Assessment Method

The assessment formula has been presented to the property owners and recommended to the City Commission as follows:

- a flat fee of \$200.00 for each lot or parcel,
- an assessment of \$.00165 times the phase-in market valuation as provided for by the Montana State Legislatures, and an
- assessment of \$.015 times the square footage of the land area.

The assessment requested for 2014/2015 is based on the above assessment formula and will generate TWO HUNDRED FIVE THOUSAND EIGHT HUNDRED ELEVEN and 37/100 DOLLARS (\$205,811.37) in assessment revenue. Due to overwhelming support for a Business Improvement District and concurrence with the assessment formula, the City Commission of the City of Great Falls hereby approves the levying of the assessment as indicated on the assessment projection summary attached to this resolution as Exhibit "A".

Section 3 – Assessment Due Date

Assessments are payable in two payments and will become delinquent at 5:00 o'clock p.m. on November 30, 2014 and May 31, 2015.

PASSED AND ADOPTED by the City Commission of the City of Great Falls, Montana, this 2nd day of September, 2014.

Michael J. Winters, Mayor

ATTEST:

Lisa Kunz, City Clerk

(Seal of the City)

APPROVED FOR LEGAL CONTENT:

Sara R. Sexe, City Attorney

GREAT FALLS BUSINESS IMPROVEMENT DISTRICT
ASSESSMENTS FY 2015
RESOLUTION #10086 - EXHIBIT "A"

PARCEL NO.	PROPERTY OWNER	SUB DIV	LOT	BLOCK	FLAT FEE	TOTAL SQ.FT.	SQ.FT.		MARKET VAL. LAND	MARKET VAL. IMPS.	VALUATION TOTAL	VALUATION COST		TOTAL B.I.D. ANNUAL ASSESSMENT
							COST 0.015					0.00165		
1	156750 CHS INC	GFO	7,8,9	306	\$ 200	15,000	\$ 225.00		94,141	348,147	442,288	\$ 729.78	\$ 1,154.78	
2	156950 SEVENS PRIME LLC	GFO	10-14	306	\$ 200	37,500	\$ 562.50	150,190	327,875	478,065	\$ 788.81	\$ 1,551.31		
3	157400 HEARING AID INSTITUTE INC	GFO	8	307	\$ 200	7,500	\$ 112.50	38,092	87,724	125,816	\$ 207.60	\$ 520.10		
4	157450 MAY MARIAN SLETTEN	GFO	9,10	307	\$ 200	15,000	\$ 225.00	66,117	369,649	435,766	\$ 719.01	\$ 1,144.01		
5	157500 RYSTED PETE	GFO	11	307	\$ 200	7,500	\$ 112.50	38,092	143,184	181,276	\$ 299.11	\$ 611.61		
6	157550 RYSTED PETER	GFO	E1/2 12	307	\$ 200	3,750	\$ 56.25	24,080	3,140	27,220	\$ 44.91	\$ 301.16		
7	157600 CVC LLC	GFO	W1/2 12	307	\$ 200	3,750	\$ 56.25	24,080	100,943	125,023	\$ 206.29	\$ 462.54		
8	157650 BRANDENBERGER NED R & JENNIFER	GFO	E1/2 13	307	\$ 200	3,750	\$ 56.25	24,080	17,882	41,962	\$ 69.24	\$ 325.49		
9	157750 EASTER SEALS GOODWILL N ROCKY MTN INC	GFO	5-10	308	\$ 200	22,500	\$ 337.50	178,215	2,011,138	2,189,353	\$ 3,612.43	\$ 4,149.93		
10	157810 EASTER SEALS GOODWILL N ROCKY MTN INC	GFO	11	308	\$ 200	7,500	\$ 112.50	38,092	124,839	162,931	\$ 268.84	\$ 581.34		
11	158100 SA GROUP PROPERTIES INC	GFO	8	309	\$ 200	7,509	\$ 112.64	38,092	398,996	437,088	\$ 721.20	\$ 1,033.83		
12	158150 HANSON MICHAEL	GFO	9	309	\$ 200	7,507	\$ 112.61	38,092	127,272	165,364	\$ 272.85	\$ 585.46		
13	158250 DESCHENES GARY S ETAL	GFO	W28'12	309	\$ 200	4,200	\$ 63.00	25,761	289,045	314,806	\$ 519.43	\$ 782.43		
14	158300 CULVER FRANKLIN D ETAL	GFO	13,14	309	\$ 200	15,000	\$ 225.00	66,117	9,084	75,201	\$ 124.08	\$ 549.08		
15	158950 TIGER SPRING PROPERTIES	GFO	8-9	311	\$ 200	15,000	\$ 225.00	66,117	884,754	950,871	\$ 1,568.94	\$ 1,993.94		
16	159150 REDONDO BOARDWALK LLC	GFO	11-14	311	\$ 200	37,546	\$ 563.19	150,190	831,060	981,250	\$ 1,619.06	\$ 2,382.25		
17	159225 BUCHANAN-BYRNE BUILDING PARTNERSHIP	GFO	1,2,3	312	\$ 200	22,500	\$ 337.50	94,141	739,548	833,689	\$ 1,375.59	\$ 1,913.09		
18	159450 REDEAU NICK & VERONICA	GFO	8	312	\$ 200	7,500	\$ 112.50	38,092	86,193	124,285	\$ 205.07	\$ 517.57		
19	159500 RAMSEY ANN C	GFO	9,E1/2 10	312	\$ 200	11,250	\$ 168.75	52,104	138,600	190,704	\$ 314.66	\$ 683.41		
20	159550 BENSLEY DOUGLAS L & MARJORIE M	GFO	W1/2 10	312	\$ 200	3,750	\$ 56.25	24,080	11,716	35,796	\$ 59.06	\$ 315.31		
21	159600 BENSLEY MARJORIE M & DOUGLAS L	GFO	E1/2 11	312	\$ 200	3,750	\$ 56.25	24,080	30,399	54,479	\$ 89.89	\$ 346.14		
22	159650 BENSLEY DOUGLAS & MARJORIE	GFO	W1/2 11	312	\$ 200	3,750	\$ 56.25	24,080	61,799	85,879	\$ 141.70	\$ 397.95		
23	159700 MONTANA ACTORS THEATRE INC	GFO	E1/2 12	312	\$ 200	3,750	\$ 56.25	24,080	225,146	249,226	\$ 411.22	\$ 667.47		
24	159725 BUCHANAN BYRNE BUILDING PARTNERSHIP	GFO	W1/2 12 all 13	312	\$ 200	11,250	\$ 168.75	52,104	6,111	58,215	\$ 96.05	\$ 464.80		
25	159735 BUCHANAN-BYRNE BUILDING PARTNERSHIP	GFO	14	312	\$ 200	7,500	\$ 112.50	38,092	161,577	199,669	\$ 329.45	\$ 641.95		
26	159800 RELIGIOUS CONGRATATION OF BERLINER CONG	GFO	1-7	313	\$ 200	52,490	\$ 787.35	206,239	3,739,504	3,945,743	\$ 6,510.48	\$ 7,497.83		
27	159850 DAVIDSON INVESTMENT PARTNERSHIP LLP	GFO	8-14	313	\$ 200	67,500	\$ 1,012.50	272,356	5,404,862	5,677,218	\$ 9,367.41	\$ 10,579.91		
28	160200 NORTHWESTERN NATIONAL BANK OF GREAT FALL	GFO	1,2	314	\$ 200	15,000	\$ 225.00	38,092	5,086,859	5,124,951	\$ 8,456.17	\$ 8,881.17		
29	160250 NORTHWESTERN NAT'L BANK OF GREAT FALLS	GFO	3	314	\$ 200	7,500	\$ 112.50	38,092	5,024	43,116	\$ 71.14	\$ 383.64		
30	160300 EKLUNDS APPLIANCE & TV	GFO	4-5	314	\$ 200	15,000	\$ 225.00	66,117	439,900	506,017	\$ 834.93	\$ 1,259.93		
31	160450 320 FIRST AVENUE LLC	GFO	7	314	\$ 200	15,000	\$ 225.00	66,117	397,269	463,386	\$ 764.59	\$ 1,189.59		
32	160500 321 ASSOCIATES LLC	GFO	8,9	314	\$ 200	15,000	\$ 225.00	66,117	2,049,462	2,115,579	\$ 3,490.71	\$ 3,915.71		
33	160550 LERAY PROPERTIES LLC	GFO	10	314	\$ 200	7,500	\$ 112.50	38,092	239,747	277,839	\$ 458.43	\$ 770.93		
34	160600 MARSH DOUG & DAWN	GFO	11	314	\$ 200	7,500	\$ 112.50	38,092	192,796	230,888	\$ 380.97	\$ 693.47		
35	160650 BECKMANS BUILDING LLC	GFO	12	314	\$ 200	7,500	\$ 112.50	38,092	197,946	236,038	\$ 389.46	\$ 701.96		
36	160900 STOCKMAN BANK OF MONTANA	GFO	6,7	315	\$ 200	15,000	\$ 225.00	66,117	169,366	235,483	\$ 388.55	\$ 813.55		
37	160950 RUSSELL PLACE LLC	GFO	8,9	315	\$ 200	15,000	\$ 225.00	66,117	550,972	617,089	\$ 1,018.20	\$ 1,443.20		
38	161050 HACKETT GARRY L & CHERYL D ETAL	GFO	11	315	\$ 200	7,500	\$ 112.50	25,718	161,671	187,389	\$ 309.19	\$ 621.69		
39	161100 KAUFMAN MARY ANN & IRA M JR	GFO	12	315	\$ 200	7,500	\$ 112.50	38,092	267,822	305,914	\$ 504.76	\$ 817.26		
40	161150 LEE ALAN B	GFO	13A	A315	\$ 200	3,750	\$ 56.25	24,080	100,190	124,270	\$ 205.05	\$ 461.30		
41	161200 ENGE RICHARD C	GFO	13B	B315	\$ 200	3,750	\$ 56.25	24,080	57,737	81,817	\$ 135.00	\$ 391.25		
42	161250 BIG BROTHERS HOLDING COMPANY LLC	GFO	14	315	\$ 200	7,500	\$ 112.50	38,092	312,881	350,973	\$ 579.11	\$ 891.61		
43	161300 STOCKMAN BANK OF MONTANA	GFO	1,2	316	\$ 200	15,000	\$ 225.00	66,117	1,219,340	1,285,457	\$ 2,121.00	\$ 2,546.00		
44	161450 MASON MARILYN ETAL	GFO	W1/2 3	316	\$ 200	3,750	\$ 56.25	24,080	58,208	82,288	\$ 135.78	\$ 392.03		
45	161600 LITTLE WILLIAM L & SHONNA L	GFO	E1/2 3-5 W1/2 6	316	\$ 200	22,500	\$ 337.50	94,141	440,751	534,892	\$ 882.57	\$ 1,420.07		
46	161650 SILVER STATE PARTNERS LLC	GFO	E1/2 6,7	316	\$ 200	11,250	\$ 168.75	52,104	495,276	547,380	\$ 903.18	\$ 1,271.93		
47	161700 MONTANA TIMES SQUARE LLC	GFO	8-10	316	\$ 200	22,500	\$ 337.50	94,141	299,379	393,520	\$ 649.31	\$ 1,186.81		
48	161750 EVERSON VICKI S	GFO	11	316	\$ 200	7,500	\$ 112.50	38,092	246,113	284,205	\$ 468.94	\$ 781.44		
49	161800 GUNTHER FAMILY TRUST	GFO	12 & 13	316	\$ 200	15,000	\$ 225.00	66,117	165,144	231,261	\$ 381.58	\$ 806.58		
50	162050 JOSCO PROPERTIES INC	GFO	8,9	317	\$ 200	15,000	\$ 225.00	66,117	698,081	764,198	\$ 1,260.93	\$ 1,685.93		
51	162100 LEMIRE LESLIE & DANNY J	GFO	10	317	\$ 200	7,500	\$ 112.50	38,092	197,192	235,284	\$ 388.22	\$ 700.72		
52	162150 BARTRAM ROBERT A	GFO	E30' 11	317	\$ 200	4,500	\$ 67.50	26,882	58,804	85,686	\$ 141.38	\$ 408.88		
53	162200 LARSON EDWARD L	GFO	W20' 11	317	\$ 200	3,000	\$ 45.00	21,277	38,697	59,974	\$ 98.96	\$ 343.96		

**GREAT FALLS BUSINESS IMPROVEMENT DISTRICT
ASSESSMENTS FY 2015
RESOLUTION #10086 - EXHIBIT "A"**

PARCEL NO.	PROPERTY OWNER	SUB DIV	LOT	BLOCK	FLAT FEE	TOTAL SQ.FT.	SQ.FT.		MARKET VAL. LAND	MARKET VAL. IMPS.	VALUATION TOTAL	VALUATION COST		TOTAL B.I.D. ANNUAL ASSESSMENT
							COST 0.015					0.00165		
54	162250 HACKETT GARRY L & CHERYL D ETAL	GFO	12	317	\$ 200	7,500	\$ 112.50		25,718	344,964	370,682	\$ 611.63	\$ 924.13	
55	162300 ROCKY MTN BLDG DEVELOPMENT VENTURE LLC	GFO	13,14	317	\$ 200	15,000	\$ 225.00		66,117	81,475	147,592	\$ 243.53	\$ 668.53	
56	189100 STROMBERG ROBERT C & MARY D	GFO	1,2 & 11-14	362	\$ 200	45,000	\$ 675.00		178,215	1,752,650	1,930,865	\$ 3,185.93	\$ 4,060.93	
57	189150 MURPHY REAL ESTATE LLC	GFO	3	362	\$ 200	7,500	\$ 112.50		38,092	477,731	515,823	\$ 851.11	\$ 1,163.61	
58	189200 KISER PROPERTIES LLC	GFO	4	362	\$ 200	7,500	\$ 112.50		38,092	76,910	115,002	\$ 189.75	\$ 502.25	
59	189250 SPENCER TIMOTHY W	GFO	E1/2 5	362	\$ 200	3,750	\$ 56.25		24,080	85,008	109,088	\$ 180.00	\$ 436.25	
60	189300 NORDRUM ORVILLE M & JOSEPHINE A	GFO	W1/2 5	362	\$ 200	3,750	\$ 56.25		24,080	42,861	66,941	\$ 110.45	\$ 366.70	
61	189350 HARRIS DORIS J	GFO	E1/2 6	362	\$ 200	3,750	\$ 56.25		24,080	84,042	108,122	\$ 178.40	\$ 434.65	
62	189400 HAUGEN LESLIE N & V ARLENE	GFO	W1/2 6	362	\$ 200	3,750	\$ 56.25		24,080	81,452	105,532	\$ 174.13	\$ 430.38	
63	189450 SPENCER TIMOTHY	GFO	7	362	\$ 200	7,500	\$ 112.50		38,092	129,270	167,362	\$ 276.15	\$ 588.65	
64	189500 GOLDEN TRIANGLE COMM MENTAL HEALTH CNTR	GFO	8,9	362	\$ 200	15,000	\$ 225.00		66,117	449,522	515,639	\$ 850.80	\$ 1,275.80	
65	189550 GOLDEN TRIANGLE COMM MENTAL HEALTH CNTR	GFO	10	362	\$ 200	7,500	\$ 112.50		38,092	343,963	382,055	\$ 630.39	\$ 942.89	
66	189700 FLY AWAY LLC	GFO	1,2	363	\$ 200	15,000	\$ 225.00		66,117	202,275	268,392	\$ 442.85	\$ 867.85	
67	189750 SCHUBARTH SANDRA	GFO	3	363	\$ 200	7,500	\$ 112.50		38,092	179,922	218,014	\$ 359.72	\$ 672.22	
68	189800 NOISHT PROPERTIES LLC	GFO	4	363	\$ 200	7,500	\$ 112.50		38,092	121,212	159,304	\$ 262.85	\$ 575.35	
69	189850 HEISHMAN CARL D ETAL	GFO	5	363	\$ 200	7,500	\$ 112.50		38,092	162,318	200,410	\$ 330.68	\$ 643.18	
70	189900 ELMORE ROBERTS LLC	GFO	6,7	363	\$ 200	15,000	\$ 225.00		44,639	531,126	575,765	\$ 950.01	\$ 1,375.01	
71	190000 BOLAND MARGUERITE D	GFO	PT8	363	\$ 200	566	\$ 8.49		11,749	13,792	25,541	\$ 42.14	\$ 250.63	
72	190050 KEILMAN & TRUNKLE ENTERPRISES LLC	GFO	PT8	363	\$ 200	5,535	\$ 83.03		30,806	102,639	133,445	\$ 220.18	\$ 503.21	
73	190150 ELMORE ROBERTS LLC	GFO	9	363	\$ 200	7,500	\$ 112.50		38,092	5,102	43,194	\$ 71.27	\$ 383.77	
74	190200 ELMORE ROBERTS LLC	GFO	10	363	\$ 200	7,500	\$ 112.50		38,092	5,102	43,194	\$ 71.27	\$ 383.77	
75	190250 CENTER FOR MENTAL HEALTH	GFO	11	363	\$ 200	7,500	\$ 112.50		38,092	153,055	191,147	\$ 315.39	\$ 627.89	
76	190350 410 CENTRAL AVENUE LLC	GFO	1-3,9-14	364	\$ 200	67,500	\$ 1,012.50		273,498	1,301,683	1,575,181	\$ 2,599.05	\$ 3,811.55	
77	190450 MONTANA LANDWORKS LLC	GFO	4	364	\$ 200	7,500	\$ 112.50		38,092	176,107	214,199	\$ 353.43	\$ 665.93	
78	190500 GREAT FALLS CENTRAL LLC	GFO	W1/2 5	364	\$ 200	3,750	\$ 56.25		24,080	147,972	172,052	\$ 283.89	\$ 540.14	
79	190550 LOVAAS KRISTEN L	GFO	E1/2 5,6	364	\$ 200	11,250	\$ 168.75		52,104	359,687	411,791	\$ 679.46	\$ 1,048.21	
80	190600 M & L RENTALS LLC	GFO	7	364	\$ 200	7,500	\$ 112.50		38,092	292,361	330,453	\$ 545.25	\$ 857.75	
81	190650 SEMANSKY JOHN S & LISA SWAN	GFO	N1/2 8	364	\$ 200	3,750	\$ 56.25		24,080	90,903	114,983	\$ 189.72	\$ 445.97	
82	190700 WONG MING & SU	GFO	S1/2 8	364	\$ 200	3,750	\$ 56.25		24,080	144,416	168,496	\$ 278.02	\$ 534.27	
83	190800 FIRST BUILDING CORPORATION	GFO	1-3	365	\$ 200	22,500	\$ 337.50		94,141	-	94,141	\$ 155.33	\$ 692.83	
84	190950 ATLANTIC FINANCIAL GROUP LTD	GFO	IMPS 1-3	365	\$ 200	-	\$ -		-	4,657,444	4,657,444	\$ 7,684.78	\$ 7,884.78	
85	191050 ALLEY STEPHEN J	GFO	4,5	365	\$ 200	15,000	\$ 225.00		25,718	306,804	332,522	\$ 548.66	\$ 973.66	
86	191100 WHITE BELLY PROPERTIES LLC	GFO	6	365	\$ 200	7,492	\$ 112.38		38,092	298,481	336,573	\$ 555.35	\$ 867.73	
87	191150 JOVICK LEPARD LLC	GFO	7	365	\$ 200	7,500	\$ 112.50		38,092	544,083	582,175	\$ 960.59	\$ 1,273.09	
88	191300 FIRST NATIONAL BANK	GFO	13-14	365	\$ 200	15,000	\$ 225.00		66,117	14,993	81,110	\$ 133.83	\$ 558.83	
89	191400 RICHARDS PHILLIP	GFO	1,2	366	\$ 200	15,000	\$ 225.00		66,117	234,943	301,060	\$ 496.75	\$ 921.75	
90	191450 JO & GS LLC	GFO	3	366	\$ 200	7,500	\$ 112.50		38,092	129,588	167,680	\$ 276.67	\$ 589.17	
91	191500 REAL ESTATE LOAN INVESTORS LLC	GFO	4-7	366	\$ 200	30,000	\$ 450.00		122,166	1,620,691	1,742,857	\$ 2,875.71	\$ 3,525.71	
92	191550 FIRST NATIONAL BANK	GFO	8-14	366	\$ 200	52,500	\$ 787.50		206,239	551,698	757,937	\$ 1,250.60	\$ 2,238.10	
93	191600 MONTANA INSTITUTE OF FAMILY LIVING	GFO	1-3	367	\$ 200	22,500	\$ 337.50		94,141	2,586,767	2,680,908	\$ 4,423.50	\$ 4,961.00	
94	191700 MURPHY REAL ESTATE LLC	GFO	4,5 W1/2 6	367	\$ 200	18,750	\$ 281.25		80,129	403,667	483,796	\$ 798.26	\$ 1,279.51	
95	191750 MURPHY TIMOTHY M & DEBORAH S	GFO	E1/2 6,7	367	\$ 200	11,250	\$ 168.75		52,104	45,000	97,104	\$ 160.22	\$ 528.97	
96	191950 MONTANA INSTITUTE OF FAMILY LIVING	GFO	10,11	367	\$ 200	15,000	\$ 225.00		66,117	2,654	68,771	\$ 113.47	\$ 538.47	
97	192100 BLANKENSHIP BOBBI	GFO	1,2	368 AA	\$ 200	15,333	\$ 230.00		75,705	785,789	861,494	\$ 1,421.47	\$ 1,851.46	
98	192150 GLACIER STATE ELECTRIC SUPPLY COMPANY	GFO	3 W1/2 4	368	\$ 200	11,250	\$ 168.75		52,104	373,581	425,685	\$ 702.38	\$ 1,071.13	
99	192200 ARVON BLOCK DEVELOPMENT VENTURE LLC	GFO	E1/2 4,5	368	\$ 200	11,237	\$ 168.56		52,104	1,346,620	1,398,724	\$ 2,307.89	\$ 2,676.45	
100	192300 MURPHY REAL ESTATE LLC	GFO	6,7	368	\$ 200	15,000	\$ 225.00		66,117	1,930,452	1,996,569	\$ 3,294.34	\$ 3,719.34	
101	192350 WEIGAND JOHN W & PEGGY LOU ETAL	GFO	8 & 9	368	\$ 200	15,000	\$ 225.00		66,117	638,185	704,302	\$ 1,162.10	\$ 1,587.10	
102	192450 KELMAN ZOLLIE ETAL	GFO	10	368	\$ 200	7,500	\$ 112.50		38,092	44,494	82,586	\$ 136.27	\$ 448.77	
103	192500 BAROCH SUSAN M ETAL	GFO	11,12	368	\$ 200	20,016	\$ 300.24		82,057	209,956	292,013	\$ 481.82	\$ 982.06	
104	192700 MURPHY REAL ESTATE LLC	GFO	4 & PT 5-7	369	\$ 200	46,241	\$ 693.62		154,674	20,088	174,762	\$ 288.36	\$ 1,181.97	
105	192850 MURPHY REAL ESTATE LLC	GFO	S41.6'5-7	369	\$ 200	6,229	\$ 93.44		33,328	197,161	230,489	\$ 380.31	\$ 673.74	
106	192950 LAWYERS GUNS & MONEY LLC	GFO	N90' 8-9	369	\$ 200	9,017	\$ 135.26		43,697	826,761	870,458	\$ 1,436.26	\$ 1,771.51	

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PARCEL NO.	PROPERTY OWNER	SUB DIV	LOT		FLAT FEE	TOTAL SQ.FT.	SQ.FT. COST		MARKET VAL. LAND	MARKET VAL. IMPS.	VALUATION TOTAL	VALUATION COST		TOTAL B.I.D. ANNUAL ASSESSMENT
			LOT	BLOCK			0.015	0.015				0.00165	0.00165	
107	193050 CTA BUILDING LLP	GFO	S60' 8-9,E44'10	369	\$ 200	12,606	\$ 189.09	57,149	1,194,377	1,251,526	\$ 2,065.02	\$ 2,454.11		
108	193100 CTA BUILDING LLP ETAL	GFO	W6'10E6'OF 11	369	\$ 200	1,800	\$ 27.00	16,794	-	16,794	\$ 27.71	\$ 254.71		
109	193150 KELMAN ZOLLIE ETAL	GFO	W6'10 & 11,12	369	\$ 200	14,100	\$ 211.50	62,754	141,032	203,786	\$ 336.25	\$ 747.75		
110	193200 KELMAN ZOLLIE ETAL	GFO	13,14	369	\$ 200	15,000	\$ 225.00	66,117	561,471	627,588	\$ 1,035.52	\$ 1,460.52		
111	193250 THIRD STREET BUILDING EST LLC	GFO	1	370	\$ 200	7,500	\$ 112.50	38,092	220,742	258,834	\$ 427.08	\$ 739.58		
112	193300 ROTHSCHILLER VERNON	GFO	2	370	\$ 200	7,500	\$ 112.50	38,092	411,466	449,558	\$ 741.77	\$ 1,054.27		
113	193350 FERRIN WILLIAM E & MARY SUZANNE TRUST	GFO	3	370	\$ 200	7,500	\$ 112.50	38,092	329,072	367,164	\$ 605.82	\$ 918.32		
114	193450 GREAT FALLS TRANSIT DISTRICT	GFO	6,7	370	\$ 200	15,000	\$ 225.00	38,092	179,445	217,537	\$ 358.94	\$ 783.94		
115	193550 GREAT FALLS RESCUE MISSION	GFO	10, 11	370	\$ 200	15,000	\$ 225.00	66,117	248,162	314,279	\$ 518.56	\$ 943.56		
116	193650 FERRIN WILLIAM E & MARY SUZANNE TRUST	GFO	12	370	\$ 200	7,500	\$ 112.50	38,092	136,570	174,662	\$ 288.19	\$ 600.69		
117	193700 INTERMOUNTAIN MANAGEMENT & MARKETING INC	GFO	13,14	370	\$ 200	15,000	\$ 225.00	66,117	13,031	79,148	\$ 130.59	\$ 555.59		
118	193900 NEIGHBORHOOD HOUSING SERVICES INC	GFO	5	371	\$ 200	7,500	\$ 112.50	38,092	9,150	47,242	\$ 77.95	\$ 390.45		
119	193950 MONTANA LAND PROTECTION LLC	GFO	6,7	371	\$ 200	15,000	\$ 225.00	66,117	107,761	173,878	\$ 286.90	\$ 711.90		
120	194100 CITY OF GREAT FALLS ETAL	GFO	8-10	371	\$ 200	60,000	\$ 900.00	234,264	-	234,264	\$ 386.54	\$ 1,486.54		
121	224650 KELMAN ZOLLIE ETAL	GFO	1-3	417	\$ 200	19,500	\$ 292.50	85,868	265,832	351,700	\$ 580.31	\$ 1,072.81		
122	616205 STAM TODD R ETAL	503		UNIT 101	\$ 200	574	\$ 8.61	2,657	132,240	134,897	\$ 222.58	\$ 431.19		
123	616210 DICKSON HANE PROPERTIES LLC	503		UNIT 301	\$ 200	450	\$ 6.75	2,084	78,734	80,818	\$ 133.35	\$ 340.10		
124	616215 HAGAN ROGER A	503		UNIT 401	\$ 200	308	\$ 4.62	1,428	59,495	60,923	\$ 100.52	\$ 305.14		
125	616220 REYNOLDS STEWART & ALEECE	503		UNIT 402	\$ 200	291	\$ 4.37	1,349	57,605	58,954	\$ 97.27	\$ 301.64		
126	616225 WORKMAN THOMAS R	503		UNIT 403	\$ 200	500	\$ 7.50	2,313	78,145	80,458	\$ 132.76	\$ 340.26		
127	616230 RIEDEL PHILIP A REVOCABLE TRUST ETAL	503		UNIT 404	\$ 200	476	\$ 7.14	2,204	80,517	82,721	\$ 136.49	\$ 343.63		
128	616235 DUCKWORTH JOHN H & PATRICIA G	503		UNIT 405	\$ 200	469	\$ 7.04	2,173	79,611	81,784	\$ 134.94	\$ 341.98		
129	616240 FLOWERS THOMAS B & ALICE (LISA) B	503		UNIT 406	\$ 200	268	\$ 4.02	1,240	57,825	59,065	\$ 97.46	\$ 301.48		
130	616245 GOECKE VINCENT J & NANCY K	503		UNIT 407	\$ 200	416	\$ 6.24	1,928	72,621	74,549	\$ 123.01	\$ 329.25		
131	616250 STAM TODD R	503		UNIT 103	\$ 200	608	\$ 9.12	2,813	171,334	174,147	\$ 287.34	\$ 496.46		
132	616255 STAM TODD R	503		UNIT 105	\$ 200	311	\$ 4.67	1,438	74,036	75,474	\$ 124.53	\$ 329.20		
133	616260 STAM TODD R	503		UNIT 107	\$ 200	441	\$ 6.62	2,043	97,784	99,827	\$ 164.71	\$ 371.33		
134	616265 STAM TODD R	503		UNIT 109	\$ 200	444	\$ 6.66	2,058	96,111	98,169	\$ 161.98	\$ 368.64		
135	616270 SICK PROPERTIES LLC	503		UNIT 111	\$ 200	574	\$ 8.61	2,657	134,328	136,985	\$ 226.03	\$ 434.64		
136	616275 STAM TODD R	503		UNIT 201	\$ 200	450	\$ 6.75	2,084	34,590	36,674	\$ 60.51	\$ 267.26		
137	616280 DIAMOND R ELAINE ETAL	503		UNIT 202	\$ 200	549	\$ 8.24	2,543	40,478	43,021	\$ 70.98	\$ 279.22		
138	616285 ROWE MARY JO	503		UNIT 203	\$ 200	444	\$ 6.66	2,058	67,435	69,493	\$ 114.66	\$ 321.32		
139	616290 STAM TODD R	503		UNIT 204	\$ 200	417	\$ 6.26	1,933	64,226	66,159	\$ 109.16	\$ 315.42		
140	616295 STAM TODD R	503		UNIT 205	\$ 200	509	\$ 7.64	2,355	73,910	76,265	\$ 125.84	\$ 333.47		
141	616300 STAM TODD R	503		UNIT 206	\$ 200	416	\$ 6.24	1,928	63,855	65,783	\$ 108.54	\$ 314.78		
142	616305 STEVENS ARLENE	503		UNIT 302	\$ 200	549	\$ 8.24	2,543	98,725	101,268	\$ 167.09	\$ 375.33		
143	616310 EULTGEN DARREN & CINDY	503		UNIT 303	\$ 200	444	\$ 6.66	2,058	80,605	82,663	\$ 136.39	\$ 343.05		
144	616315 STAM TODD R	503		UNIT 304	\$ 200	417	\$ 6.26	1,933	74,020	75,953	\$ 125.32	\$ 331.58		
145	616320 STAM TODD R	503		UNIT 305	\$ 200	509	\$ 7.64	2,355	85,262	87,617	\$ 144.57	\$ 352.20		
146	616325 STAM TODD R	503		UNIT 306	\$ 200	416	\$ 6.24	1,928	73,787	75,715	\$ 124.93	\$ 331.17		
147	617100 WILLIAMS DONALD E TRUST ETAL	FP1		UNIT A	\$ 200	6,665	\$ 99.98	14,884	871,692	886,576	\$ 1,462.85	\$ 1,762.83		
148	617150 WARD KRAIG ALLAN	FP1		UNIT B	\$ 200	871	\$ 13.07	1,896	146,280	148,176	\$ 244.49	\$ 457.56		
149	620650 CASCADE LEASING INC	CAP		UNIT A	\$ 200	3,615	\$ 54.23	15,888	67,369	83,257	\$ 137.37	\$ 391.60		
150	620660 WILSON TOM	CAP		UNIT B	\$ 200	4,574	\$ 68.61	20,133	85,368	105,501	\$ 174.08	\$ 442.69		
151	620670 QHG LLP	CAP		UNIT C	\$ 200	6,839	\$ 102.59	30,096	127,617	157,713	\$ 260.23	\$ 562.81		
152	628625 HESSLER, MARVIN L & MOLLY F	HBC		UNIT 1A	\$ 200	713	\$ 10.70	7,743	74,407	82,150	\$ 135.55	\$ 346.24		
153	628630 CORDEIRO, CHRIS A	HBC		UNIT 2A	\$ 200	713	\$ 10.70	7,743	74,407	82,150	\$ 135.55	\$ 346.24		
154	647400 GILBERT DONNA R (25%)	EBC		UNIT A	\$ 200	10,336	\$ 155.04	91,492	254,943	346,435	\$ 571.62	\$ 926.66		
155	647402 UAZ BUILDING PARTNERSHIP	EBC		UNIT B	\$ 200	4,386	\$ 65.79	44,328	144,464	188,792	\$ 311.51	\$ 577.30		
156	647404 RAILROAD SQUARE LLC	EBC		UNIT C	\$ 200	11,903	\$ 178.55	99,998	187,940	287,938	\$ 475.10	\$ 853.64		
157	647406 UAZ BUILDING PARTNERSHIP	EBC		UNIT D	\$ 200	4,699	\$ 70.49	44,918	147,172	192,090	\$ 316.95	\$ 587.43		
158	650100 MARTIN SCHULKE & ST JOHN	HBB		UNIT A	\$ 200	10,000	\$ 150.00	40,721	258,210	298,931	\$ 493.24	\$ 843.24		
159	650200 MARTIN SCHULKE & ST JOHN	HBB		UNIT A1	\$ 200	10,000	\$ 150.00	40,721	258,210	298,931	\$ 493.24	\$ 843.24		
160	650300 MARTIN SCHULKE & ST JOHN	HBB		UNIT B	\$ 200	10,000	\$ 150.00	40,721	258,210	298,931	\$ 493.24	\$ 843.24		

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PARCEL NO.	PROPERTY OWNER	SUB DIV	LOT	BLOCK	FLAT FEE	TOTAL SQ.FT.	SQ.FT.	MARKET VAL. LAND	MARKET VAL. IMPS.	VALUATION TOTAL	VALUATION	TOTAL B.I.D. ANNUAL ASSESSMENT
							COST 0.015				COST 0.00165	
161	651010 MEYER KATTIE & KIRKLEN A	JHC		UNIT 1A	\$ 200	936	\$ 14.04	4,799	133,857	138,656	\$ 228.78	\$ 442.82
162	651020 MONTCARE INC	JHC		UNIT M1B	\$ 200	588	\$ 8.82	2,971	22,745	25,716	\$ 42.43	\$ 251.25
163	651030 CONNER DENNIS & JANIS	JHC		UNIT 1C	\$ 200	542	\$ 8.13	2,209	72,550	74,759	\$ 123.35	\$ 331.48
164	651040 ANDERSON RANCH COMPANY	JHC		UNIT 2A	\$ 200	560	\$ 8.40	2,628	118,191	120,819	\$ 199.35	\$ 407.75
165	651050 SUTTON DANNIE R SR	JHC		UNIT 2B	\$ 200	596	\$ 8.94	3,619	136,931	140,550	\$ 231.91	\$ 440.85
166	651090 GT FALLS BUSINESS IMPROVEMENT DISTRICT	JHC		UNIT 3A	\$ 200	1,430	\$ 21.45	7,314	302,144	309,458	\$ 510.61	\$ 732.06
167	651100 OLSON KENNETH R ETAL	JHC		UNIT 4A	\$ 200	1,424	\$ 21.36	7,314	238,755	246,069	\$ 406.01	\$ 627.37
168	651115 MARR LIVING TRUST	LJC		UNIT 501	\$ 200	474	\$ 7.11	2,438	146,433	148,871	\$ 245.64	\$ 452.75
169	651120 WOITH SPENCER	LJC		UNIT 502	\$ 200	474	\$ 7.11	2,438	95,421	97,859	\$ 161.47	\$ 368.58
170	651125 WADSWORTH HEIDI	LJC		UNIT 503	\$ 200	474	\$ 7.11	2,438	94,117	96,555	\$ 159.32	\$ 366.43
171	651501 L'HEUREUX PAGE WERNER PC	KAT		UNIT 1	\$ 200	7,601	\$ 114.02	34,136	423,833	457,969	\$ 755.65	\$ 1,069.66
172	651502 MONTANA HOMEOWNERSHIP NETWORK INC	KAT		UNIT 2	\$ 200	1,668	\$ 25.02	7,569	93,300	100,869	\$ 166.43	\$ 391.45
173	651503 SILVERTIP LLC	KAT		UNIT 3	\$ 200	2,224	\$ 33.36	10,167	138,838	149,005	\$ 245.86	\$ 479.22
174	651504 NEIGHBORHOOD HOUSING SERVICES INC	KAT		UNIT 4	\$ 200	1,112	\$ 16.68	-	52,085	52,085	\$ 85.94	\$ 302.62
175	651505 NEIGHBORHOOD HOUSING SERVICES INC	KAT		UNIT 5	\$ 200	2,966	\$ 44.49	-	150,987	150,987	\$ 249.13	\$ 493.62
176	651506 DANSON DEVELOPMENT ETAL	KAT		UNIT 6	\$ 200	2,966	\$ 44.49	-	254,097	254,097	\$ 419.26	\$ 663.75
177	1888300 ENERGY WEST MONTANA INC	SEC 11, T20N, R3E		22H	\$ 200	91,000	\$ 1,365.00	363,078	1,009,431	1,372,509	\$ 2,264.64	\$ 3,829.64
178	1888310 MCMANUS PROPERTIES LLC	SEC 11, T20N, R3E		22K	\$ 200	31,363	\$ 470.45	186,456	401,977	588,433	\$ 970.91	\$ 1,641.36
179	1921200 NORTHWESTERN CORP TRANSMISSION & DISTR	GF	W1/2-12&13		\$ 200	26,250	\$ 393.75	-	1,656,343	1,656,343	\$ 2,732.97	\$ 3,326.72
180	1921700 QWEST CORPORATION	GF	14		\$ 200	30,000	\$ 450.00	-	6,223,631	6,223,631	\$ 10,268.99	\$ 10,918.99
180	TOTALS				\$36,000	1,915,136	\$ 28,727.06	\$ 8,402,075	\$ 77,103,579	85,505,654	\$ 141,084.33	\$205,811.37