

## **RESOLUTION 10249**

### **A RESOLUTION LEVYING AN ASSESSMENT ON ALL PROPERTIES WITHIN THE GREAT FALLS TOURISM BUSINESS IMPROVEMENT DISTRICT (TBID) NO. 1307**

**WHEREAS**, the City Commission, is authorized to create and administer a business improvement district as provided by § 7-12-1101 through § 7-12-1151 MCA; and,

**WHEREAS**, the City Commission is authorized, more specifically by § 7-12-1101 through § 7-12-1144 MCA, to create a Tourism Business Improvement District (TBID) to promote tourism, conventions, trade shows, and travel to the City of Great Falls; and,

**WHEREAS**, on December 2, 2008, the City Commission approved Resolution 9792 creating the Tourism Business Improvement District No. 1307 in Great Falls, Montana for a duration of ten (10) years; and,

**WHEREAS**, on February 6, 2018, the City Commission approved Resolution 10222, re-creating said Tourism Business Improvement District for a duration of ten (10) years; and

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

**WHEREAS**, the City Commission is required by § 7-12-1132(b) MCA to conduct a public hearing to hear objections to the work plan and budget, and may modify as it considers necessary and appropriate; and,

**WHEREAS**, the City Commission, is authorized to require all or any portion of the cost of funding all uses and projects for tourism promotion within Great Falls, as specified in the Great Falls Tourism Business Improvement District budget, be paid by the owners of the

property embraced within the boundaries of such a district; and,

**WHEREAS**, the City Commission, 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 MCA.

**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 July 17, 2018, the City Commission 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

All parcels with hotels, with six or more rooms, defined as any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging, or sleeping purposes and includes any hotel, inn, motel, or other similar structure or portion thereof, within the boundaries of the district are to be assessed for the costs of operating the Tourism Business Improvement District. Stays by persons who are otherwise exempt from paying a transient occupancy tax (a.k.a lodging facility use tax), as provided in § 15-65-101 through § 15-65-136 MCA, shall be exempt from the assessment.

The assessment formula recommended to the City Commission will be a flat fee of one dollar (\$1.00) per occupied room night as prescribed in Section 7-12-1133(c) MCA.

The assessment requested for Fiscal Year 2018/2019 is based on the above assessment formula and will generate THREE HUNDRED EIGHTY THOUSAND THREE HUNDRED SEVENTY-THREE DOLLARS (\$380,373) in assessment revenue due to the assessment time frame.

During the renewal process for the TBID a new assessment method was approved and the new method is scheduled to begin July 1, 2018 as follows:

The assessment will be a flat fee of two dollars (\$2.00) per occupied room night for establishments with 31-40 rooms (Land Use Code 154) and establishments with over 40 rooms (Land Use Code 155) and a flat fee of one dollar (\$1.00) per occupied room night for establishments with 1-10 rooms (Land Use Code 151), 11-20 rooms (Land Use Code 152) and for establishments with 21-30 rooms (Land Use Code 153) as prescribed in Mont. Code Ann. § 7-12-1133(f).

Due to overwhelming support for a Tourism Business Improvement District and concurrence with the assessment formula, the City Commission hereby approves the levying of the assessment as indicated on the assessment projection summary attached to this resolution as

Exhibit “A”<sup>1</sup>.

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, 2018 and May 31, 2019.

PASSED AND ADOPTED by the City Commission of the City of Great Falls, Montana, this 18<sup>th</sup> day of September, 2018.

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Bob Kelly, Mayor

ATTEST:

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Lisa Kunz, City Clerk

(Seal of the City)

APPROVED FOR LEGAL CONTENT:

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Sara R. Sexe, City Attorney

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1 Exhibit not available online; on file in City Clerk’s Office.