

RESOLUTION NO. 10586

A RESOLUTION LEVYING AND ASSESSING THE COST OF IMPROVEMENTS AND MAINTENANCE IN THE GREAT FALLS PARK DISTRICT NUMBER 1 OF THE CITY OF GREAT FALLS, MONTANA FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

WHEREAS, the City Commission did create Great Falls Park District No. 1 (hereinafter “District”) by adoption of Resolution 10238 on June 5, 2018; and

WHEREAS, said Resolution 10238 set forth the boundaries of the District, the method of governing the District, the assessment method, estimated cost of the District and method of financing, payment of the assessment, list of properties available and the duration of the District. The District was established for the purpose of providing services including but not limited to:

- Maintenance, repair, replacement, upkeep, installation, improvements, operation enhancement, construction, reconstruction, acquisition of land;
- Implementation of measures required to maintain public health and safety or meet legal or regulatory requirements;
- Purchase, replace and/or maintain equipment, tools or vehicles used to carry out the functions described herein; and/or
- Any other functions, labor, supplies and/or materials necessary for management and maintenance of City-owned facilities, lands, and equipment under the responsibility and care of the City of Great Falls Park and Recreation Department including but not limited to:
 - Public parks and park areas (as described in the City of Great Falls Park and Recreation Master Plan), recreation facilities, trails, open space, urban forest, medians, boulevards, pathways, sidewalks, public easements, and other facilities which are located in the city limits and/or are owned by the City; and

WHEREAS, pursuant to Montana Code Annotated, Title 7, Chapter 11, Part 10 (the “Act”) and in accordance with the provisions of Title 7, Chapter 7, Part 44, the City is permitted to issue revenue bonds in one or more series (collectively, the “Bonds”) to fund costs of improvements in the District, and pursuant to Ordinance No. 3228 adopted on May 4, 2021, the City Commission established the authority of the City to levy assessments each year against the properties in the District in an amount necessary to pay debt service on any outstanding Bonds.

WHEREAS, on August 5, 2025, the City Commission adopted Resolution 10579, Annual Budget Resolution, in which the estimated assessment for such maintenance and improvements (including debt service on Bonds) within the District was reflected as ONE MILLION FIVE HUNDRED THOUSAND DOLLARS (\$1,500,000); and

WHEREAS, in accordance with Mont. Code Ann. § 7-11-1024 and § 7-1-4127, notice was published setting forth that Resolution No. 10586 Levying and Assessing the Cost of the Great Falls Park District No. 1 would be brought before the Great Falls City Commission for public hearing on August 19, 2025.

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

Section 1 – Costs Assessed

The cost of maintenance and improvements (including debt service on Bonds) in the District, totaling \$1,500,000, be levied and assessed upon the properties in the District for the fiscal year ending June 30, 2026.

Section 2 –Assessment Method

Each lot or parcel of land, including improvements on the lot or parcel, will be assessed for that part of the cost of the District that its taxable valuation bears to the total taxable valuation of the properties within the District.

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, 2025 and May 31, 2026.

Section 4 – Office of Record

The official list of properties subject to potential assessment, fees or taxation of the District is on file and available for public inspection in the City Clerk’s office, and further that such list is the last completed property tax record maintained by the Department of Revenue for the county. The City Clerk’s office is designated as the office of record for the minutes to be maintained.

PASSED AND ADOPTED by the City Commission of the City of Great Falls, Montana, this 19th day of August, 2025.

Cory Reeves, Mayor

ATTEST:

Lisa Kunz, City Clerk

(Seal of the City)

APPROVED FOR LEGAL CONTENT:

David Dennis, City Attorney