

Billings City Administrator Weekly Report

June 5, 2020

1. COVID-19 Information:

- DPHHS Bar Seating During Phase 2
- Governor Bullock Announces Support Across Montana

2. **Police Department Receives Grant** – On May 28, 2020 the City of Billings Police Department received Grant Notification for the FY20 Coronavirus Emergency Supplemental Funding Program in the amount of \$230,612. The Grant was awarded by the Bureau of Justice Assistance which allows States, U.S. Territories, the District of Columbia, units of local government and federally recognized tribal governments to support a broad range of activities to prevent, prepare for and respond to the coronavirus. Funded projects or initiatives may include, but are not limited to, overtime, equipment, hiring, supplies, training, travel expenses and addressing the medical needs of inmates in state, local and tribal prisons, jails and detention centers.
3. **Press Conference** – This afternoon Chief St John, Mayor Cole and local organizers/leaders all spoke and answered questions regarding the tragic murder of George Floyd and plans for a rally this Sunday afternoon on the courthouse lawn.
4. **Budget**

6/1/2020 – City Council Work Session

Parking

Question: CM Neese & Purinton asked how much does Parking provide to DBA through the Green Meter Program, and has this been reviewed?

Answer: The City Council, on January 22, 2001 passed Resolution 01-17659 establishing the “Green Meter” project in cooperation with the Downtown Billings Administration. The revenue paid to the DBA from the Green Meters totaled \$18,040.73 in FY19. These funds are used by the DBA to pay for the hanging flower baskets and holiday decorations. Additionally, the DBA administers the 10-Hour permit sales for the City. They keep \$5 for every permit sold, which amounts to approximately \$7,000 annually.

Facilities

Question: CM Ewalt asked when did the City stop self-insuring properties, isn’t that why we didn’t receive any money when Rose Park Pool building burned down?

Answer: We are not self-insured for property damage and were not self-insured when Rose Park Pool Building burned. Our deductible is \$100,000 per occurrence. The fire at Rose Park

Pool occurred in 3/31/2016. The Rose Park Pool building damage was \$180,801, as a result our insurance payment amount \$80,801. The building was insured for \$225,000.

Question: CM Purinton asked what the annual cost of construction management fees & services is at the City, and what projects have occurred where a Project Manager would've been used?

Answer: Additional information on this will be provided in a future Weekly Letter

TIF

Question: CM Neese asked to see the data behind the slides showing taxable value growth in each district.

Answer: The taxable value displayed on each slide is provided by the Montana Department of Revenue on an annual basis. This is used to determine both the value of the City of Billings and each Tax Increment District within the City. Below is the chart used to build each graph, in addition to the Certified Value Reports from the Department of Revenue.

5. **Eligible Expenses for Park District 1 defined by Legal Department** – enclosed is the memo shared late Friday afternoon defining eligible expenses that can be attributed to Park District 1.

Have a great weekend.

Bar Seating During Phase 2

Beginning Friday June 5, 2020 bar seating can be accommodated and be protective of public health. This guidance is intended to assist with the safe reopening of bar seating in restaurants, breweries, distilleries, and bars during Phase 2 of the Plan to Re-Open the Big Sky. The required time of closure at these establishments is extended from 11:30PM to 12:30AM. In order to open seating at a bar the following social distancing and sanitation protocols must be followed, unless, an equally protective measure utilizing spacing, or physical barriers, has been proposed in place of a listed requirement and has been approved by the local health department.

Goals:

1. Maintain six feet of social distancing between patrons
2. Frequently clean and disinfect commonly touched surfaces
3. Eliminate shared or community items

Implementation measures:

Social Distancing

- No bar seating within 6 feet of a well or taps, an area where drinks are passed to servers, ice machines, or other areas used to prepare or serve food or beverages;
- Bars stools should be spaced 6 feet apart;
- All patrons should have a place to sit; No standing and mingling allowed at the bar or elsewhere;
- Keep all barstools 6 feet apart. If a group of 6 or less comes in and requests to be seated together, a staff member can group seat together and then re-space to 6ft once the group leaves;
 - Facilities should use discretion in accommodating group seating when considering group seating;
- If 6ft cannot be maintained between patrons and servers/staff using well areas or taps, a physical barrier or closing wells may be used to protect servers/staff;
 - The barrier must be at least 36 inches high and offer enough protection to prevent employee exposure to droplets from anyone seated within 6 feet of either side of the serving area;
 - Wells taken out of use should be marked with a sign to remind staff.
- There may be a designated area at the bar, away from other customers, wells, taps, preparations where patrons may place and receive orders. Six feet of social distancing should be maintained by all patrons of separate parties and only one customer may use this space at a time. Patrons may grab their drink or order and then return to their seats. (See above if 6ft cannot be maintained.)

Clean and Disinfect

- Disinfect barstools and counter space between patrons;
- No reusing drink coasters unless they can be disinfected between patrons;
- No refilling glasses, new glass is needed for each order;
- No shake-a-day unless dice and cup can be disinfected in-between patrons.

Eliminate Community Items

- No community peanuts or other foods unless they can be served in individual containers;

Poker Rooms:

Beginning Friday June 5, 2020 poker rooms are allowed in Phase 2 with the same goals of the bar seating.

Implementation measures:

- Require everyone to sanitize their hands upon entering or reentering the card room.
- Limit the number of available seats to six players in order to create some spacing between them.
- Players will verbalize all bets and the dealer will physically handle all chip transactions.
- All poker staff will wear masks.
- Poker staff will sanitize and or wash hands in between each cash transaction.
- Poker staff will sanitize tables, chairs, chips and cards with disinfectant products every day. They will use steam for the fabric on the chairs and the vinyl covering on the tables

OFFICE OF THE GOVERNOR
STATE OF MONTANA

Steve Bullock
GOVERNOR



Mike Cooney
LT. GOVERNOR

FOR IMMEDIATE RELEASE:

Thursday, June 4, 2020

CONTACTS:

Marissa Perry, Communications Director, Governor's Office, (406) 444-4514
Erin Loranger, Press Secretary, Governor's Office, (406) 444-9725

Governor Bullock Announces Support for Local Meat Processors, Small Businesses and Local Governments Across Montana

CARES Act funding will be used to put more Montana meat on shelves and reimburse local governments for COVID-19 related expenses

MONTANA – Governor Steve Bullock today announced funding through the federal CARES Act will be used to boost in-state processing and storage capacity for local meat processors, to provide additional financial assistance for small businesses, and to reimburse local governments for COVID-19 related expenses.

The Montana Meat Processing Infrastructure Grant is available to aid small and medium-sized meat processors responding to COVID-19 supply chain disruptions by supporting local meat processing infrastructure and capacity in Montana.

“These grants will boost processing and storage capacity. They’ll help Montana businesses put more Montana meat onto more shelves. Plus, an increase in in-state processing means more direct sales, and better, value-added markets for producers,” Governor Bullock said. “These investments will bolster Montana’s food security, making us stronger in response to the pandemic, as well as long into the future.”

Due to interruptions in national supply chains, meat processing capacity throughout the US has been significantly impacted. Supporting in-state meat processing infrastructure and capacity will provide alternative market channels for Montana’s cattle, hog and poultry producers. Examples of eligible expenses include equipment and infrastructure that increases processing and/or storage capacity, costs associated with becoming state or federally inspected, and other business adaptation and diversification activities. Total funding available through the program is \$2,000,000, with a maximum award of \$150,000. Applications are being accepted now at COVIDRELIEF.MT.GOV. The deadline to apply is July 2, 2020 at 5:00pm.

Governor Bullock also announced an additional \$25 million will be added to the Business Stabilization Program to aid small businesses in recovering from the economic impacts of COVID-19. The program, which is operated by the Department of Commerce, was initially allocated \$50 million. The program has received more than 8,000 applications, with funding requests totaling more than \$60 million. Learn more and apply at COVIDRELIEF.MT.GOV.

Additionally, Governor Bullock is making available reimbursements to local governments for COVID-19-related expenses. Localities can submit requests to the Department of Administration for reimbursement for items like medical expenses, public health expenses, or employees' regular and overtime hours substantially dedicated to mitigating or responding to COVID-19.

“Along with Montanans, our local governments have gone to great lengths throughout our response to COVID-19 to keep their local communities safe – and that has come with an extra cost,” Governor Bullock said. **“I’m pleased we have been able to build on long-established working relationships with the Montana Association of Counties and the Montana League of Cities and Towns, and on our existing partnerships with county commissioners, mayors and other local officials across Montana to respond with a united front in the face of the pandemic.”**

“From the creation of the Task Force which prioritized private sector recovery and economic stability; through the framework for local government reimbursement for public safety and public health stability; we thank the Governor and his administration for allowing input from Montana Counties,” said Eric Bryson, Executive Director, Montana Association of Counties.

“We are thankful for the ongoing partnership with the Governor and his team at the State,” said the President of the Montana League of Cities and Towns and Roundup Mayor Sandra Jones. **“We have worked side by side during this pandemic including developing the local government reimbursement program. These funds are critical to Montana’s 127 cities and towns and the work we do to serve Montanans every day.”**

Localities will submit requests for reimbursements by June 12, July 17, September 4, and/or December 1, 2020, and will be reimbursed within 30 days of these deadlines. Any entity will receive a maximum of four reimbursement payments.

Local governments may also be eligible for reimbursement through the Federal Emergency Management Agency (FEMA) Public Assistance grant program for costs related to emergency protective measures as a result of COVID-19, such as emergency operations center activities, training, facility disinfection, technical assistance and more.

Local governments can apply at COVIDRELIEF.MT.GOV or email LGSpotalregistrations@mt.gov for questions.

The funding announcement today through the CARES Act is part of the \$1.25 billion provided to Montana from the federal government. Today’s announcement adds to the \$123 million in

funding announced by Governor Bullock in May. A comprehensive information resource and application portal is available at COVIDRELIEF.MT.GOV.

New to the website is a transparency dashboard at <https://commerce.mt.gov/Montana-Coronavirus-Relief/Awarded-Grants>.

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6/1/2020 – City Council Work Session

Question & Answer Attachments

	City of Billings	N27	Expanded N27	Downtown District	Downtown Base	East District	East Base	South District	South Base
2006	137,538,752	2,587	-	2,587	2,578				
2007	144,941,193	874,766	-	874,766	783,431	1,785,857	1,800,794		
2008	153,347,183	860,534	-	860,534	726,045	1,283,510	1,531,832		
2009	157,544,887	1,086,832	3,839,072	4,925,904	4,112,238	1,918,377	1,800,794	7,664,697	7,227,986
2010	160,957,722	1,028,645	6,070,080	7,098,725	4,112,238	2,103,904	1,800,794	8,773,042	7,227,986
2011	161,565,523	1,034,623	5,975,779	7,010,402	4,112,238	2,327,387	1,800,794	8,901,149	7,229,437
2012	160,451,062	1,149,052	5,088,988	6,238,040	4,112,238	2,586,166	1,800,794	9,086,570	7,046,472
2013	161,537,783	1,168,191	6,097,153	7,265,344	4,112,238	2,515,929	1,800,794	9,404,623	7,046,472
2014	160,742,774	1,365,950	5,813,155	7,179,105	4,112,238	2,502,968	1,800,794	9,392,923	7,046,472
2015	181,997,580	1,755,734	7,316,771	9,072,505	4,112,238	2,867,342	1,800,794	11,068,058	7,046,472
2016	185,589,273	1,457,129	7,290,980	8,748,109	4,112,238	2,765,140	1,800,794	11,033,154	7,046,472
2017	193,797,788	1,392,039	6,586,103	7,978,142	4,112,238	3,033,096	1,939,797	12,023,470	7,046,472
2018	195,708,313	1,360,038	6,172,582	7,532,620	4,112,238	2,967,167	1,939,797	11,726,572	7,046,472
2019	204,149,357	1,462,247	6,566,862	8,029,109	4,112,238	3,009,070	1,939,797	12,649,179	7,046,472



MONTANA
Form AB-72T
Rev. 6-06

42,359,895
4,773,037
48,097
9
4
37,538,752

**Revised
fied Taxable Valuation Information**
(Pursuant to 15-10-202, MCA)

Yellowstone

Jurisdiction: City of Billings

1. 2006 Total Market Value.	\$ <u>4883017682</u>
2006 Total Taxable Value.....	\$ <u>1423598950</u>
2006 Taxable Value of Newly Taxable Property.	\$ <u>5142411</u>
2006 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2 properties).....	\$ 0

<u>Tax Increment District Name</u>	<u>Current Taxable Value</u>	<u>Base Taxable Value</u>	<u>Incremental Value</u>
Billings Downtown	<u>9403571</u>	<u>4630534</u>	<u>4773037</u>
Extended TIFD	<u>181146</u>	<u>133049</u>	<u>48097</u>
27th St Dist Urban	<u>2587</u>	<u>2578</u>	<u>9</u>

Preparer Beth Connaghan Date 8-11-06

*Note: This is the value to be used by local governments in calculating the mill levy per 15-10-420, MCA.

For Information Purposes Only

2006 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

Value included in "newly taxable" property \$ 0

11. Total value exclusive of "newly taxable" property _____



9/28/07 received

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Rev. 6-07

2007 Certified Taxable Valuation Information

Informational document only to clarify taxable values for taxing jurisdictions with tax increment financing districts.
(Pursuant to 15-10-202, MCA)

County Yellowstone

Taxing Jurisdiction: City of Billings

1. Total Market Value.....	\$	<u>5,219,829,310</u>
2007 Total Taxable Value.....	\$	<u>149,400,741</u>
2007 Taxable Value of Newly Taxable Property.....	\$	<u>8,327,543</u>
2007 Taxable less Incremental Taxable Value*	\$	<u>144,941,193</u>
Taxable Value of Net and Gross Proceeds (Class 1 and Class 2 properties)	\$	

<u>Tax Increment District Name</u>	<u>Current Taxable Value</u>	<u>Base Taxable Value</u>	<u>Incremental Value</u>
Billings Downtown	8,931,073	4,630,534	4,300,539
Extended TIFD	200,723	133,049	67,674
North 27th Street	874,766	783,431	91,335
East Billings	1,785,857	1,800,794	0
			<u>4,459,548</u>

Preparer _____

*Note *Note: This value is the taxing jurisdiction's taxable less incremental value of
tax increment financing districts.

For Information Purposes

taxable value of centrally assessed property having a market value of \$1 million or more,
which has transferred to a different ownership compliance 15-10-202(2), MCA.

I. included in "newly taxable" property	\$	0
II. Total value exclusive "newly taxable" property		

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I'7 DD8eettifettmaxable Valuation Information
(Pursuant to 15-10-202, MCA)

County of Yellowstone

Taxing Jurisdiction: City of Billings

1. 2008 Total Market Value.....	\$	4,810,404,010
2. 2008 Total Taxable Value.....	\$	153,507,307
3. 2008 Taxable Value of Newly Taxable Property.....	\$	2,851,726
4. 2008 Taxable Value less Incremental Taxable Value*	\$	153,347,183
5. 2008 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2 properties).....	\$	Q

<u>Tax Increment District Name</u>	<u>Current Taxable Value</u>	<u>Base Taxable Value</u>	<u>Incremental Value</u>
North 27th Street	860,534	726,045	160,124
East Billings	1,283,510	1,531,832	0

Preparer: Beth Coughlin Date an 2008

*Note: This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

For Information Purposes Only

2007 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

- I. Value included in "newly taxable" property \$ _____ O' _____
- II. Total value exclusive of "newly taxable" property \$ _____ O' _____



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Rev. 8-09

Corrected December 8, 2009
2009 Certified Taxable Valuation Information
(Pursuant to 15-10-202, MCA)

County of Yellowstone

Taxing Jurisdiction: **City of Billings**

1. 2009 Total Market Value	\$	5,135,553,650
2. 2009 Total Taxable Value	\$	158,912,847
3. 2009 Taxable Value of Newly Taxable Property.....	\$	7,305,742
4. 2009 Taxable Value less Incremental Taxable Value*	\$	157,544,887
5. 2009 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2 properties)	\$	0

<u>Tax Increment District Name</u>	<u>Current Taxable Value</u>	<u>Base Taxable Value</u>	<u>Incremental Value</u>
2008 Expanded N 27 St	3,839,072	3,328,807	510,265
North 2J1h Street	1,086,832	783,431	303,401
East Billings	1,918,377	1,800,794	117,583
S Bigs Blvd 2 T5	4,117,500	3,893,167	224,333
S Bigs Blvd 23T5	3,547,197	3,334,819	212,378

6. Total Incremental Value 1,362,960

Preparer Beth Connaghan 10/20/09

Note: This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

For Information Purposes Only

2009 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value included in "newly taxable" property \$ 0

II. Total value exclusive of "newly taxable" property \$ 0



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Rev. 5-10

2010 Certified Taxable Valuation Information (Pursuant to 15-10-202, MCA)

County of Yellowstone

Taxing Jurisdiction: City of Billings

1. 2010 Total Market Value.....	\$	6,306,916,152
2. 2010 Total Taxable Value.....	\$	166,454.852
4. 2010 Taxable Value of Newly Taxable Property.....	\$	6,842.275
4. 2010 Taxable Value less Incremental Taxable Value*	\$	160,957,722
5. 2010 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2 properties).....	\$	_Q

<u>Tax Increment District Name</u>	<u>Current Taxable Value</u>	<u>Base Taxable Value</u>	<u>Incremental Value</u>
2008 Expanded N 27th St	6,070,080	3,328,807	2,741,273
North 27th Street	1,028,645	783,431	245,214
East Billings	2,103,904	1,800,794	303,110
S Bigs Blvd 2T5	6,100,700	3,893,167	2,207,533
S Bigs Blvd 23T5	2672342	3334819	0

6. Total Incremental Value 5,491,130

Preparer Beth Connaghan 7/30/2010

*Note: This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

For Information Purposes Only

2010 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

III. Value included in "newly taxable" property \$

IV. Total value exclusive of "newly taxable" property \$



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Rev. 5-11

2011 Certified Taxable Valuation Information (15-10-202, MCA)

County **Yellowstone**

Taxing Jurisdiction **City of Billings**

1. 2011 Total Market Value	\$	5,645,349, 125
2. 2011 Total Taxable Value	\$	167,431,908
3. 2011 Taxable Value of Newly Taxable Property.....	\$	2,667,046
4. 2011 Taxable Value less Incremental Taxable Value*	\$	161,565,523
5. 2011 Taxable Value of Net and Gross Proceeds (Class 1 and Class 2 properties)	\$	

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
2008 Expanded N 27th St	5,975,779	3,328,807	2,646,972
North 27th Street	1,034,623	783,431	251,192
East Billings	2,327,387	1,800,794	526,593
S Bigs Blvd 2T5	6,334,795	3,893,167	2,441,628
S Bigs Blvd 23T5	2,566,354	3,336,270	0

6. Total Incremental Value 5,18,661,385

Preparer Beth Connaghan, Lead Personal Property Auditor July 29, 2011

**This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.*

For Information Purposes Only

2011 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

- I. Value included in "newly taxable" property \$ _____
- II. Total value exclusive of "newly taxable" property \$ 64 386



2012 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County CITY OF BILLINGS

1. 2012 Total Market Value	\$	5,836,600,658
2. 2012 Total Taxable Value.....	\$	165,402,334
3. 2012 Taxable Value of Newly Taxable Property.....	\$	2,356,377
4. 2012 Taxable Value less Incremental Taxable Value*	\$	160,451,062
5. 2012 Taxable Value of Net and Gross Proceeds (Class 1and Class 2).....	\$	

6. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
EAST BILLINGS	2,586,166	1,800,794	785,372
N 27th ST	1,149,052	783,431	365,621
2008 EXP N 27th ST	5,088,988	3,328,807	1,760,181
S BILLINGS BLVD	9,086,570	7,046,472	2,040,098

Total Incremental Value \$ 4,951,272

Preparer Jill Johnson

Date 8/6/2012

*This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

For Information Purposes Only

2012 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

"C" W

2013 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

CITY OF BILLINGS

1. 2013 Total Market Value.....	\$ <u>6,140, 162,916</u>
2. 2013 Total Taxable Value	\$ <u>167,764,175</u>
3. 2013 Taxable Value of Newly Taxable Property.....	\$ <u>2,077,170</u>
4. 2013 Taxable Value less Incremental Taxable Value*	\$ <u>161,537,783</u>
5. 2013 Taxable Value of Net and Gross Proceeds** (Class 1and Class 2).....	\$ _____

6. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
N 27th St	1,168,191	783,431	384,760
East Billings	2,515,929	1,800,794	715,135
2008 Exp N 27th St	6,097,153	3,328,807	2,768,346
South Billings Blvd	9,404,623	7,046,472	2,358,151

Total Incremental Value \$ 6,226,392

Preparer Jill Johnson

Date 8/5/2013 13:00

*This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

**The taxable value of class 1and class 2 is included in the taxable value totals.

For Information Purposes Only

2013 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$ _____
II. Total value exclusive of "newly taxable" property	\$ _____



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Rev. 3-12

2014 Certified Taxable Valuation Information
(15-10-202, MCA)

Yellowstone County
CITY OF BILLINGS

1. 2014 Total Market Value*	\$ 6,350,470,915
2. 2014 Total Taxable Value.....	\$ 166,858,266
3. 2014 Taxable Value of Newly Taxable Property.....	\$ 2,890,662
4. 2014 Taxable Value less Incremental Taxable Value**.....	\$ 160,742,774
5. 2014 Taxable Value of Net and Gross Proceeds*** (class 1and Class 2).....	\$ _____

6. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
N. 27th St.	1,365,950	783,431	582,519
East Billings	2,502,968	1,800,794	702,174
2008 Exp N27th ST	5,813,155	3,328,807	2,484,348
South Billings Blvd	9,392,923	7,046,472	2,346,451

Total Incremental Value \$ 615,492

Preparer Jill Johnson

Date 8/4/2014

*Market value does not include class 1and class 2 value

**This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

***The taxable value of class 1and class 2 is included in the taxable value totals.

For Information Purposes Only

2014 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$ _____
II. Total value exclusive of "newly taxable" property	\$ _____



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Rev. 3-12

2015 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

CITY OF BILLINGS

1.2015 Total Market Value*	\$	11626,879,232
2. 2015 Total Taxable Value	\$	192,045,981
3. 2015 Taxable Value of Newly Taxable Property	\$	5,483,941
4. 2015 Taxable Value less Incremental Taxable Value**	\$	181,997,580
5. 2015 Taxable Value of Net and Gross Proceeds*** (Class 1 and Class 2)	\$	

6. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
N 27TH ST	1,755,734	783,431	972,303
EAST BILLINGS	2,867,342	1,800,794	1,066,548
2008 EP N 27TH ST	7,316,771	3,328,807	3,987,964
sdurH BILLINGS BLVD	11,068,058	7,046,472	4,021,586

1b () 100% 100%

Preparer RENA.RICKARD

Date 8/3/2015

*Market value does not include class 1 and class 2 value

Date 8/3/2015

**This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

***The taxable value of class 1 and class 2 is included in the taxable value totals.

For Information Purposes Only

2015 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	696,015
II. Total value exclusive of "newly taxable" property	\$	7,455,850



MONTANA
Form AB-72T
Rev. 3-12

2016 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

CITY OF BILLINGS

Certified values are now available online at property.mt.gov/cov

1. 2016 Total Market Value ¹	\$	11,743,014,785
2. 2016 Total Taxable Value ²	\$	195,176,172
3. 2016 Taxable Value of Newly Taxable Property	\$	6,630,825
4. 2016 Taxable Value less Incremental Taxable Value ³	\$	185,589,273
5. 2016 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2)	\$	

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
2008 EXP N 27TH ST	7,290,980	3,328,807	3,962,173
N 27TH STREET	1,457,129	783,431	673,698
EAST BILLINGS	2,765,140	1,800,794	964,346
SOUTH BILLINGS BLVD	11,033,154	7,046,472	3,986,682

Total Incremental Value \$ 9,586,899

Preparer Lorena Rickard

Date 7/29/2016

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2016 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$ 14,686
II. Total value exclusive of "newly taxable" property	\$ 0

2017 Certified Taxable Valuation Information
 (15-10-202, MCA)
 Yellowstone County
 CITY OF BILLINGS

Certified values are now available online at property.mt.gov/cov

1. 2017 Total Market Value ¹	\$	12,470,840,779
2. 2017 Total Taxable Value ²	\$	203,842,992—
3. 2017 Taxable Value of Newly Taxable Property	\$	3,170,930—
4. 2017 Taxable Value less Incremental Taxable Value ³	\$	193,797,788—
5. 2017 Taxable Value of Net and Gross Proceeds ⁴		
(Class 1and Class 2)	\$	—

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
2008 EXP N 27TH ST	6,586,103	3,328,807	3,257,296
N 27TH STREET	1,392,039	783,431	608,608
EAST BILLINGS	3,003,096	1,800,794	1,202,302
SOUTH BILLING BLVD	12,023,470	7,046,472	4,976,998

Total Incremental Value \$ 10,045,204

Preparer Marci Shafer

Date 8/4/2017

¹Market value does not include class 1and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1and class 2 is included in the taxable value totals

For Information Purposes Only

2017 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	103,807
II. Total value exclusive of "newly taxable" property	\$ 119,732

2018 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

CITY OF BILLINGS

Certified values are now available online at property.mt.gov/cov

1. 2018 Total Market Value ¹	\$	12,559,773,345
2. 2018 Total Taxable Value ²	\$	204,836,165
3. 2018 Taxable Value of Newly Taxable Property	\$	3,687,298
4. 2018 Taxable Value less Incremental Taxable Value ³	\$	195,708,313
5. 2018 Taxable Value of Net and Gross Proceeds ⁴ (Class 1and Class 2).....	\$	

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
2008 EXP N 27TH ST	6,172,582	3,328,807	2,843,775
N 27TH STREET	1,360,038	783,431	576,607
EAST BILLINGS	2,967,167	1,939,797	1,027,370
SOUTH BILLINGS BLVD	11,726,572	7,046,472	4,680,100

Total Incremental Value \$ 9,127,852

Preparer Marci Shafer

Date 8/3/2018

¹Market value does not include class 1and class 2 value²Taxable value is calculated after abatements have been applied³This value is the taxable value less total incremental value of all tax increment financing districts⁴The taxable value of class 1and dass 2 is included in the taxable value totals

For Information Purposes Only

2018 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$ _____
II. Total value exclusive of "newly taxable" property	\$ _____



MONTANA
Form AB-72T
Rev. 3-12

2019 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County

REVISEC

REVISEC

CITY OF BILLINGS

Certified values are now available online at property.mt.gov/cov

1. 2019 Total Market Value ¹	\$	13,269,68,503
2. 2019 Total Taxable Value ²	\$	214,73,8206
3. 2019 Taxable Value of Newly Taxable Property	\$	3,135,900
4. 2019 Taxable Value less Incremental Taxable Value ³	\$	204,49,357
5. 2019 Taxable Value of Net and Gross Proceeds ⁴ (Class 1and Class 2)	\$	—

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
EXPANDED NORTH 27 ST	6,566,862	3,328,807	3,238,55
NORTH 27TH ST	146,247	783,431	67,8816
EAST BILLINGS	3,009,070	1,939,797	1,069,273
SOUTH BILLINGS BLVD	12,649,179	7,046,472	5,602,707

Total Incremental Value \$ 10,58,8,801

Preparer Marci Shafer

Date 8/1/2019

¹Market value does not include class 1and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1and class 2 is included in the taxable value totals

For Information Purposes Only

2019 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	
II. Total value exclusive of "newly taxable" property	\$	109,132



CITY OF BILLINGS

CITY ATTORNEY'S OFFICE
P.O. BOX 1178
BILLINGS, MONTANA 59103

(406) 657-8205
FAX (406) 657-3067

Memorandum

To: Chris Kukulski, City Administrator
Kevin Iffland, Assistant City Administrator

From: Brent Brooks, City Attorney *BB*
Gina Dahl, Assistant City Attorney
Andy Zoeller, Financial Services Director

Date: May 29, 2020

Re: Allocation of and Assessment for Eligible Parks, Recreation, and Public Lands
Department Expenses to Park District 1

Introduction

Assistant City Attorney Gina Dahl and I have been recently assigned to research and provide a brief memorandum concerning the legality of allocating and assessing for eligible Parks, Recreation and Public Lands (“PRPL”) Department expenses into Park District 1 (“PD 1”) as authorized and limited by the required Resolutions. Copies of the Resolution of Intention to Create PD 1 (Resolution No. 11-19125) (the “Resolution of Intention”) and the Resolution Creating PD 1 (Resolution No. 11-19130) (the “Authorizing Resolution”) are attached to this memorandum as Appendix One. These resolutions were adopted by the City Council in Fall 2011 and are required by Title 7, Chapter 10, Part 11, Montana Code Annotated (the “Special District Statutes”), to create PD 1. It should be noted that the Authorizing Resolution refers back to the Resolution of Intention which contains a very broad description of PD 1 purposes. Therefore, the discussion will involve the Resolution of Intention, Section 1.

Issues and Summary Answers

Two related issues have been presented. These issues and summary answers to them are provided immediately below and then further discussed in detail.

1. Is the allocation and assessment of eligible PRPL department expenses to PD 1 legal and if so, what restrictions or limitations exist concerning such allocation and assessment?

Yes. Allocation and assessment of eligible PRPL department expenditures to PD 1 are allowed so long as such expenses are within the scope of expenses authorized under and pursuant to the Resolution of Intention.

2. Does the allocation and assessment of eligible PRPL department expenses to PD 1 circumvent or violate the City Charter Mill Levy limit of 74 mills if the voters do not approve the allocation and assessment?

No. The determination of PD 1 assessments is a Council legislative function as expressly provided in Section 7-11-1024, MCA. Pursuant to Sections 7-1-1024 through 7-11-1026, MCA, PD 1 expenses are annually determined by Council as part of the City's fiscal year budgeting process. Thereafter, assessments are established and levied on the properties within PD 1 in order to provide funds for eligible expenses. Voter approval is not required to approve annual PD 1 assessments for eligible expenses. City Charter Mill levies beyond the 74 mill limit are required to be approved by voters, however, mill levies are taxes rather than assessments with separate and distinct funding sources compared to special assessments authorized by the Special District statutes.

Discussion/Analysis

1. Allocation of Eligible PRPL Department Expenditures to PD 1

The primary focus in answering this first question concerns evaluating what expenses are allowed to be paid with PD 1 assessments based on Section 1 of the Resolution of Intention. Section 1 of the Resolution of Intention is lengthy and very broad in terms of the expenses permitted to be paid with PD 1 assessments and provides as follows:

Section 1. Proposed Services; Intention To Create District. It is the intention of the Council to create and establish in the City a special district pursuant to MCA, Title 7, Chapter 11, Part 10, specifically a park district called the City of Billings Park District Number 1 (the "District") for the benefit of inhabitants of the District. The City proposes to establish the District for the purpose of providing services including but not limited to: (a) maintenance, repair, replacement, upkeep, installation, improvement, operational enhancement, construction, reconstruction, acquisition of land and/or (b) implementation of measures required to maintain public health and safety or meet legal or regulatory requirements; and/or (c) purchasing, replacing, and/or maintaining equipment, tools or vehicles used to carry out the functions described herein and/or (d) 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 Billings Parks and Recreation Department including but not limited to: public parks and park areas (as described in the Master Parks and Recreation Plan for the Greater Billings Area) recreation facilities, trails, open space (as defined in the City of Billings Urban Area Open Space Plan), 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. The Council hereby determines that it is necessary to create the District in order to properly accomplish the purposes set forth in this Section 1.

Section 1 of the Resolution of Intention authorizes expenses related to numerous park services and other related functions paid with PD 1 assessments. Although maintenance is a primary function it is not the only major function of PD 1 and several other services are included within Section 1 of the Resolution of Intention. By statute, personnel costs may also be funded so long as those costs are related to the services provided in PD 1. Section 7-11-1021(3)(b), MCA.

There are some current PRPL responsibilities that may not come within the scope of Section 1 of the Resolution of Intention. For example, most recreation programs would not be included within the purview of Section 1 of the Resolution of Intention. PRPL responsibilities that are outside the scope of Section 1 of the Resolution of Intention would need to be retained within the General Fund. I understand that for FY 2021 PRPL department expenses currently allocated to the General Fund but that are eligible to be reallocated to PD 1 in compliance with the Special District statutes, the Resolution of Intention and the Authorizing Resolution total approximately \$3,600,000.

The Special District statutes and Section 8 of the Resolution of Intention provide for the Council to establish annual assessment method(s) and authorize eligible expenses for the services to be provided by PD 1. As further explained below, these assessments are substantially different from voter-approved mill levy increases.

The assessments may be collected and deposited into funds created by Council for PD1. Section 7-11-1021(3)(j), MCA, provides explicit authority for the Council to establish capital improvement funds, maintenance funds and debt service funds for a Special District. Note also that Section 7-11-1021(3)(k), MCA, provides specific authorization for PD 1 to borrow money through the sale of bonds in order to finance costs of eligible expenditures and to assess properties in PD 1 for principal and interest on the bonds.

2. Does The Allocation of Eligible PRPL Department Expenses to PD 1 Violate the Right of Voters to Approve Mill Levy Increases Above the 74 Mill Limit in the City Charter?

Section 1.02 of The City Charter provides that “The Council shall not levy more than 74 mills on real and personal property for all purposes except as authorized by this Charter. The mill levy on real and personal property may be increased above 74 mills for general purposes as provided in Section 1.02 only by an affirmative vote of a simple majority of the votes cast in an election on this question.”

In answering this second question it is important to note the distinctions between mills (taxes) and assessments.

Mills

Mills are different from statutory PD 1 assessments and are calculated differently. As used in property tax, 1 mill is equal to \$1 in property tax levied per \$1,000 of a property's taxable value. Government entities set mill rates based on the total value of property within their taxing

jurisdiction, to provide the necessary tax revenue to cover projected expenses such as public transportation and emergency services, in annual budgets. In Billings, voters do have the final word for mills imposed above the City Charter's 74 mill limit cited above. Voters have approved previous mill levy elections for MET Transit, Library and Public safety in past ~~prior~~ years. See Sections 1.03 through 1.05 of the City Charter

Assessments

Special district assessments are not taxes. After a special district is created, assessments are statutorily authorized and annually set by Council resolution. Pursuant to Section 7-11-1024, MCA, the Council "shall make assessments or impose fees for the costs and expenses of the special district based upon a budget proposed by the governing body" using the assessment methods established by the Special District statutes. Section 7-11-1026, MCA, provides that "the city treasurer...shall collect the assessment in the same manner and at the same time as property taxes for general purposes are collected," which is further acknowledgement of the difference intended by the State Legislature between Special District assessments and mills.

Conclusion

So long as the established limits in Section 1 of the Resolution of Intention are followed, allocation of eligible PRPL department expenses to PD 1 is statutorily allowed. This statutorily-authorized allocation does not violate the City Charter.

Erin McCrady, attorney and Partner with Dorsey& Whitney LLP in its Missoula office, has often reviewed and evaluated special district statutes for Montana cities. Erin together with Assistant City Attorney Gina Dahl and Financial Services Director Andy Zoeller have reviewed this memorandum and concur.

Attachments: Appendix One City Council Resolutions No. 11-19125 and 11-19130

Appendix One

City Council Resolutions

11-19125 and 11-19130

RESOLUTION NO. 11-19125

A RESOLUTION DECLARING IT TO BE THE INTENTION OF THE CITY COUNCIL OF THE CITY OF BILLINGS, MONTANA, TO CREATE A SPECIAL DISTRICT AS AUTHORIZED BY TITLE 7, CHAPTER 11, PART 10 MCA, MORE SPECIFICALLY A CITY-WIDE PARK DISTRICT ENTITLED "CITY OF BILLINGS PARK DISTRICT NUMBER 1," TO ESTABLISH AN ANNUAL ASSESSMENT AND PROVIDE FOR A METHOD OF ASSESSMENTS FOR THE PURPOSES OF FUNDING AND/OR FINANCING COSTS ASSOCIATED WITH PROVIDING SERVICES INCLUDING BUT NOT LIMITED TO: (1) MAINTENANCE, REPAIR, REPLACEMENT, UPKEEP, INSTALLATION, IMPROVEMENT, OPERATIONAL ENHANCEMENT, CONSTRUCTION, RECONSTRUCTION, ACQUISITION OF LAND AND/OR (2) IMPLEMENTATION OF MEASURES REQUIRED TO MAINTAIN PUBLIC HEALTH AND SAFETY OR MEET LEGAL OR REGULATORY REQUIREMENTS, AND/OR (3) PURCHASING, REPLACING, AND/OR MAINTAINING EQUIPMENT, TOOLS OR VEHICLES USED TO CARRY OUT THE FUNCTIONS DESCRIBED HEREIN, AND/OR (4) 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 BILLINGS PARKS AND RECREATION DEPARTMENT INCLUDING BUT NOT LIMITED TO: PUBLIC PARKS AND PARK AREAS (AS DESCRIBED IN THE MASTER PARKS AND RECREATION PLAN FOR THE GREATER BILLINGS AREA), RECREATION FACILITIES, TRAILS, OPEN SPACE (AS DEFINED IN THE CITY OF BILLINGS URBAN AREA OPEN SPACE PLAN), URBAN FOREST, MEDIANS, BOULEVARDS, PATHWAYS, SIDEWALKS, PUBLIC EASEMENTS AND OTHER FACILITIES LOCATED IN THE CITY AND/OR OWNED BY THE CITY; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO.

CITY OF BILLINGS
Yellowstone County, Montana

CITY OF BILLINGS PARK DISTRICT NUMBER 1

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BILLINGS, MONTANA:

WHEREAS, the City of Billings, Montana (the "City") is a municipality duly organized and existing under and by virtue of the Constitution and laws of the State of Montana;

WHEREAS, the City Council of the City (the "Council") is authorized by Montana Code Annotated ("MCA"), Part 7, Chapter 11, Part 10, to create special districts to serve the inhabitants of the special district; and

WHEREAS, the Council has made the determination to initiate the creation of a special district;

WHEREAS, in accordance with MCA Section 7-11-1007, the Council has conducted a public hearing on November 14, 2011, prior to the passage of this Resolution of Intention to create a special district in the form of a City-wide park district;

NOW, THEREFORE IT IS HEREBY FOUND, DETERMINED AND ORDERED, as follows:

Section 1. Proposed Services; Intention To Create District. It is the intention of the Council to create and establish in the City a special district pursuant to MCA, Title 7, Chapter 11, Part 10, specifically a park district called the City of Billings Park District Number 1 (the "District") for the benefit of inhabitants of the District. The City proposes to establish the District for the purpose of providing services including but not limited to: (a) maintenance, repair, replacement, upkeep, installation, improvement, operational enhancement, construction, reconstruction, acquisition of land and/or (b) implementation of measures required to maintain public health and safety or meet legal or regulatory requirements; and/or (c) purchasing, replacing, and/or maintaining equipment, tools or vehicles used to carry out the functions described herein and/or (d) 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 Billings Parks and Recreation Department including but not limited to: public parks and park areas (as described in the Master Parks and Recreation Plan for the Greater Billings Area) recreation facilities, trails, open space (as defined in the City of Billings Urban Area Open Space Plan), 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. The Council hereby determines that it is necessary to create the District in order to properly accomplish the purposes set forth in this Section 1.

Section 2. Number of District. The District, if created and established, shall be known and designated as the "City of Billings Park District Number 1."

Section 3. Boundaries of District. It is hereby declared to be the judgment of the City that the boundaries of the District are the current incorporated limits of the City as well as all properties later annexed thereto. In accordance with MCA Section 7-11-1006 (1) and (3), the current boundaries of the City are depicted on a map attached hereto as Exhibit "A" (which is hereby incorporated herein and made a part hereof), which boundaries are designated and confirmed as the boundaries of the District. In accordance with MCA Section 7-11-1006 (2) and (3), the Council will cause a legal description of the boundaries of the proposed District to be prepared in consultation with a professional land surveyor prior to the approval of the District.

Section 4. Benefited Property. It is hereby declared to be the judgment of the Council that the territory included within the boundaries of the District described in Section 3 of this Resolution and as shown on Exhibits "A" and "B" is hereby declared to be the territory which will benefit and be benefited by the maintenance of the existing improvements and future public area improvements proposed for the District and will be assessed for a portion of the costs of performing such services as described in Section 1 of this Resolution.

Section 5. General Character of the Items to be Maintained/Improved. The general character of the items to be maintained/improved includes but is not limited to: native and turf grasses, trees, shrubs, and other vegetation, lighting, restrooms, irrigation systems, irrigation system water services, drainage ways, groundwater drains, storm water facilities, weed and pest control, equipment, tools, vehicles, fences, recreation facilities and equipment, parking lots, support facilities, signage, trails, pathways, sidewalks, public amenities, public easements and/or other public improvements maintained and/or under the responsibility of the City Parks and Recreation Department.

Section 6. Method of Governing the District. The District shall be governed by the Mayor and Council pursuant to the general respective exercise of their duties, responsibilities and powers as respectively set forth in the City charter and the MCA.

Section 7. Assessment Methods: Property To Be Assessed. All eligible properties located in the District are to be assessed for a portion of the cost of services listed in Section 1. In accordance with MCA Section 7-11-1024, the costs to provide services in the District shall be assessed against each lot or parcel of land, including the improvements on the lot or parcel, for that part of the cost of the District that its taxable valuation bears to the total taxable valuation of the property in the District. Taxable value shall be determined by the Montana Department of Revenue Such taxable valuation shall be based upon the last-completed assessment roll for state, city, county and school district taxes.

Section 8. Estimated Cost of District and Method of Financing. In fiscal year 2013, the Council estimates the cost of the services to be performed in the District to total \$2,000,000 In accordance with MCA Sections 7-11-1021 and 7-11-1025, prior to annually levying assessments necessary to carry out the services to be performed in the District, each year the City Administrator shall prepare, or cause to be prepared, a work plan, budget and estimate of expenses for the services to be performed in the District and the Council shall specify the method of assessment for the lots and parcels of land located in the District, provide for any methods of financing such services, publish notice, and conduct a public hearing on such assessments before finally adopting a resolution levying assessments against the lots and parcels of land in the District. The Council annually must adopt a resolution establishing the annual assessment for the District. The proposed 2013 assessment for the District is estimated to be 12.39 mills of each parcels taxable value. A \$200,000 home would pay approximately \$32.00 and a \$100,000 home would pay approximately \$16.00 annually for the District.

Section 9. Payment of Assessments. The special assessments for the costs of providing services in the District shall be payable as provided in MCA Sections 7-11-1024 through 7-11-1028.

Section 10. List of Properties Available. In accordance with MCA Section 7-11-1007(3)(b), the Council hereby declares the official list of those properties subject to potential assessment, fees or taxation under the creation 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 county assessment roll of the lots or parcels of land including improvements thereon, within the boundaries of the District provided in Section 3. The list may not be distributed or sold for use as a mailing list in accordance with MCA Section 2-6-109.

Section 11. Public Hearing; Protests. MCA Section 7-11-1008 provides for a 30-day period from the date of the first publication of the notice of passage and approval of this Resolution of Intention to make written protest against the proposed program or improvements. At any time prior to 5:00 p.m., Mountain Time, on December 15, 2011, any owner of real property within the District subject to assessment and taxation for the costs of the services proposed hereunder may make and file with the City Clerk written protest against the creation of the District. At its regular meeting on December 19, 2011, at 6:30 p.m., Mountain Time in the City Council Chambers, 220 North 27th Street, Billings, Montana, the Council will proceed to hear and determine all such protests so made and filed.

Section 12. Notice of Passage of Resolution of Intention. The City Clerk is hereby authorized and directed to publish or cause to be published a copy of a notice of the passage of this Resolution in the *Billings Gazette*, a newspaper of general circulation in Yellowstone County on November 15, 2011, and November 22, 2011, in the form and manner prescribed by MCA Section 7-1-4127, and to mail or cause to be mailed a copy of such notice to every person, firm, corporation or the agent of such person, firm or corporation having real property within the District listed in his or her name upon the last completed assessment roll for state, city, county and school district taxes, at his or her last-known address, on or before the same day such notice is first published, in the form and manner prescribed by MCA Section 7-1-4129. Such notice shall conform to the requirements of MCA Section 7-11-1007(3)(c) and shall be in substantially the same form as Exhibit "C" attached hereto.

PASSED AND ADOPTED by the City Council of the City of Billings, Montana, this 14th day of November, 2011.

CITY OF BILLINGS

BY: Thomas W. Hanel
Thomas W. Hanel, Mayor

ATTEST:

BY: Cari Martin
Cari Martin, City Clerk

(S E A L)



Insert Boundary Map

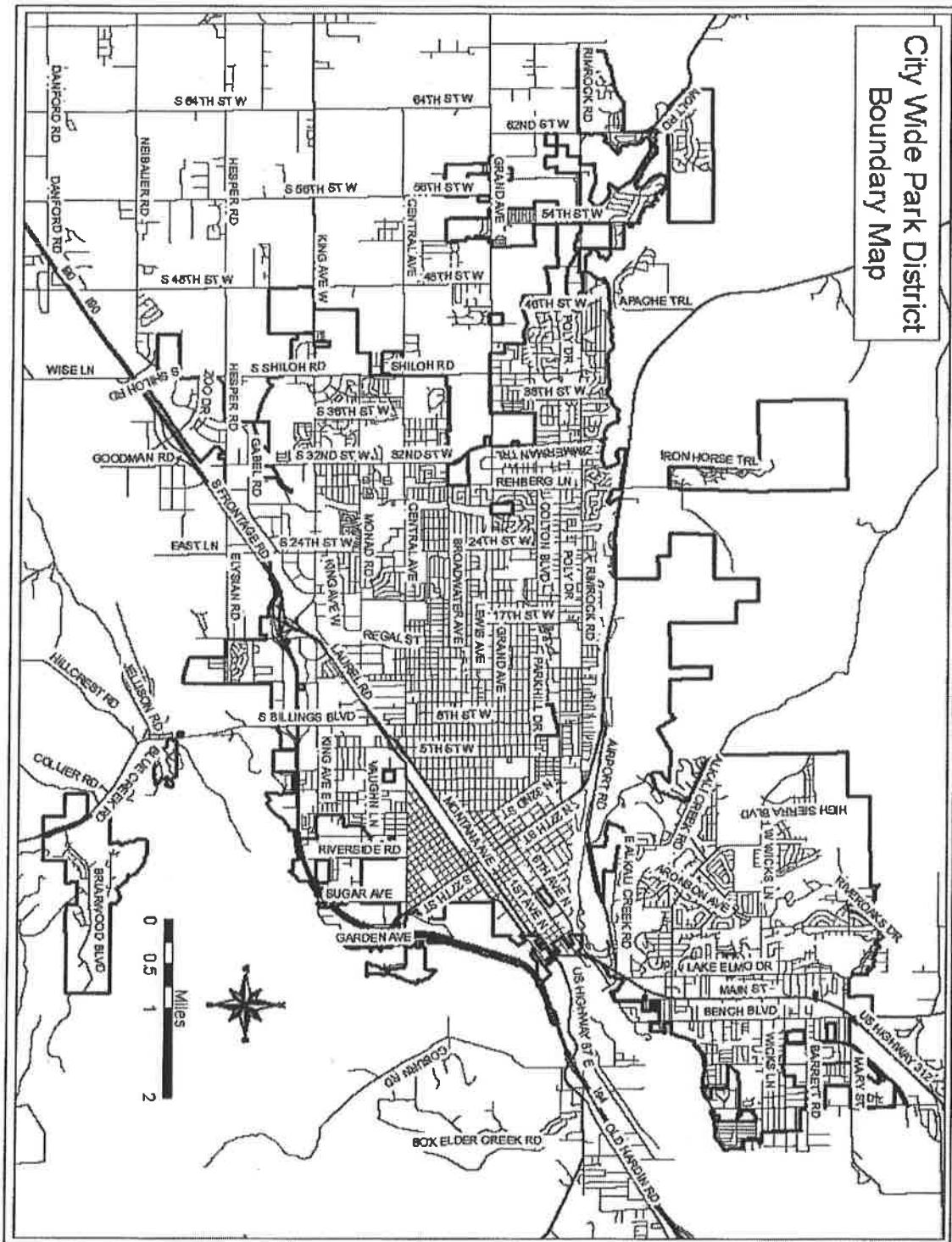


EXHIBIT "B"

The Park District boundary is described as the incorporated boundary of the City of Billings in accordance with City Council municipal annexation resolutions and municipal annexation ordinances filed in the City of Billings City Clerk's public records as well as all properties later annexed thereto. Parcels within the boundary are the current parcels subject to the City of Billings property taxes as shown in the tax rolls of the Montana Department of Revenue.

EXHIBIT "C"

NOTICE OF PUBLIC HEARING

The City Council of the City of Billings, Montana (the "Council"), will hold a public hearing and take action on a Resolution of Creation (the "Resolution") to create a City-Wide Park District designated as the "City of Billings Park District Number 1" (the "District").

The Council will hold a public hearing on the Resolution to create the District on Monday, December 19, 2011, at 6:30 p.m. in the City Council Chambers located on the second floor of the Police Facility, 220 North 27th Street, Billings, MT. Copies of the Resolution and more information are available at http://www.prpl.info/parks/park_district.html or at the City Clerk's Office. The Resolution describes the District's nature, boundaries, location, the improvements or maintenance that can be funded, and other particulars.

The proposed 2013 assessment for the District is estimated to be 12.39 mills of each parcels taxable value. A \$200,000 home would pay approximately \$32.00 and a \$100,000 home would pay approximately \$16.00 annually for the District.

Written protests against the District must be signed by all property owners and delivered to the City Clerk, 210 North 27th Street, Billings, MT 59101, by December 16, 2011, at 5:00 p.m. Please include your name and tax code (upper left hand corner of tax bill) and address of the property you own on any written protest.

For further information, contact Mike Whitaker at 406-657-8369.

Billings Gazette

Publish:

November 16, 2011

November 23, 2011

RESOLUTION NO. 11-19130

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BILLINGS, MONTANA, CREATING THE CITY OF BILLINGS PARK DISTRICT NUMBER 1 FOR THE PURPOSE OF PROVIDING CERTAIN MAINTENANCE, PURCHASING AND IMPROVEMENT SERVICES FOR CITY-OWNED FACILITIES, LAND AND EQUIPMENT UNDER THE RESPONSIBILITY AND CARE OF THE CITY OF BILLINGS PARKS AND RECREATION DEPARTMENT; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO.

**CITY OF BILLINGS
Yellowstone County, Montana**

CITY OF BILLINGS PARK DISTRICT NUMBER 1

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BILLINGS, MONTANA:

WHEREAS, the City of Billings, Montana (the "City") is a municipality duly organized and existing under and by virtue of the Constitution and laws of the State of Montana;

WHEREAS, the City Council of the City (the "Council") is authorized by Montana Code Annotated ("MCA"), Part 7, Chapter 11, Part 10, to create special districts to serve the inhabitants of the special district;

WHEREAS, pursuant to MCA Section 7-11-1007, the Council conducted a public hearing on November 14, 2011, regarding the intent of the City to create a special district in the form of a City-wide park district;

WHEREAS, pursuant to MCA Section 7-11-1007, the City adopted Resolution No. 11-19125 on November 14, 2011, (the "Resolution of Intention") declaring its intention to create a special district to be known as the "City of Billings Park District Number 1" (the "District") for the purpose of providing services including but not limited to: (1) maintenance, repair, replacement, upkeep, installation, improvement, operational enhancement, construction, reconstruction, acquisition of land; and/or (2) implementation of measures required to maintain public health and safety or meet legal or regulatory requirements; and/or (3) purchasing, replacing, and/or maintaining equipment, tools or vehicles used to carry out the functions described herein; and/or (4) 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 Billings Parks and Recreation Department including but not limited to: public parks and park areas (as described in the Master Parks and Recreation Plan for the Greater Billings Area) recreation facilities, trails, open space (as defined in the City of Billings Urban Area Open Space Plan), 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 (collectively, the "Services and Improvements");

WHEREAS, pursuant to the Resolution of Intention, the Council declared the estimated costs of the Services and Improvements and declared its intention to finance the costs of the Services and Improvements with assessments against each lot or parcel of land within the District, including the improvements on the lot or parcel, for that part of the cost of the District that its taxable valuation bears to the total taxable valuation of the property in the District;

WHEREAS, a copy of the notice of passage of the Resolution of Intention was published in the *Billings Gazette*, a newspaper of general circulation in Yellowstone County, on November 16, 2011, and November 23, 2011, in the form and manner prescribed by MCA Section 7-1-4127;

WHEREAS, a copy of the notice of passage of the Resolution of Intention was mailed to every person, firm, corporation or the agent of such person, firm or corporation having real property with the District listed in his or her name upon the last completed assessment roll for state, City, county and school district taxes, at his or her last-known address, on or before the same day such notice was first published. A copy of the notice of passage of the Resolution of Intention was also mailed to those owners of property where the Montana Department of Revenue has not assigned a taxable value. Such notice conformed to the requirements of MCA Section 7-11-1007(3)(c);

WHEREAS, pursuant to MCA Section 7-11-1008, the City must provide to an owner of property that is liable to be assessed for the improvements in the District within a 30-day period from the date of the first publication of the notice of passage of the Resolution of Intent to make a written protest against the proposed improvements;

WHEREAS, the protests must be in writing, identify the property in the District owned by the protestor, and be delivered to the City Clerk, who shall endorse on the protest the date of receipt;

WHEREAS, 4,619 protests were filed within the protest period as determined pursuant to MCA Section 7-11-1008. The protests filed represented 8.54 percent of the total estimated costs of the District and the Services and Improvements to be financed, in accordance with the methods of assessment in the Resolution of Intention;

WHEREAS, a public hearing was held on December 19, 2011, during a regular meeting of the Council; and

WHEREAS, at such hearing the Council considered all such written protests regarding the creation of the District;

NOW, THEREFORE IT IS HEREBY FOUND, DETERMINED AND ORDERED, as follows:

Section 1. Insufficiency of Protests. The Council hereby finds that protests against the creation of the District filed during the protest period are insufficient to prevent the creation of the District.

Section 2. Creation of the District. The District is hereby established and created within the City in accordance with the terms of the Resolution of Intention. The findings and determinations made in the Resolution of Intention are hereby ratified and confirmed. A map and description of the boundaries of the District are attached hereto as Exhibits "A" and "B."

Section 3. Certificate of Establishment. Pursuant to MCA Section 7-11-1013, the City Clerk, or her designee, is hereby authorized to prepare and deliver certified copies of this Resolution to both the Secretary of State of the State of Montana and the Clerk and Recorder of Yellowstone County and to take any and all other actions necessary in order to receive a Certificate of Establishment for the District.

Section 4. Ratifier. All actions not inconsistent with the provisions of this Resolution heretofore taken by the City and its employees with respect to the creation of the District are hereby in all respects ratified, approved and confirmed.

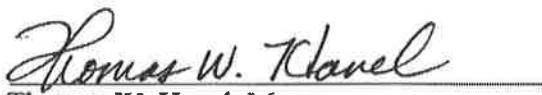
Section 5. Repealer. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed, and shall have no further force or effect.

Section 6. No Personal Recourse. No recourse shall be had for any claim based on this Resolution against any Council member or the City, nor any officer or employee, past, present or future, of the City or of any successor body as such, either directly or through the City or any such successor body, under any constitutional provision, statute or rule of law or by the enforcement of any assessment or penalty or otherwise.

Section 7. Effective Date. This Resolution shall be in full force and effect from and after its date of adoption.

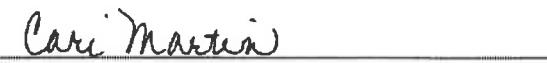
PASSED AND ADOPTED by the City Council of the City of Billings, Montana, this 19th day of December, 2011.

CITY OF BILLINGS



Thomas W. Hanel, Mayor

ATTEST:



Cari Martin, City Clerk

(S E A L)



Exhibit A

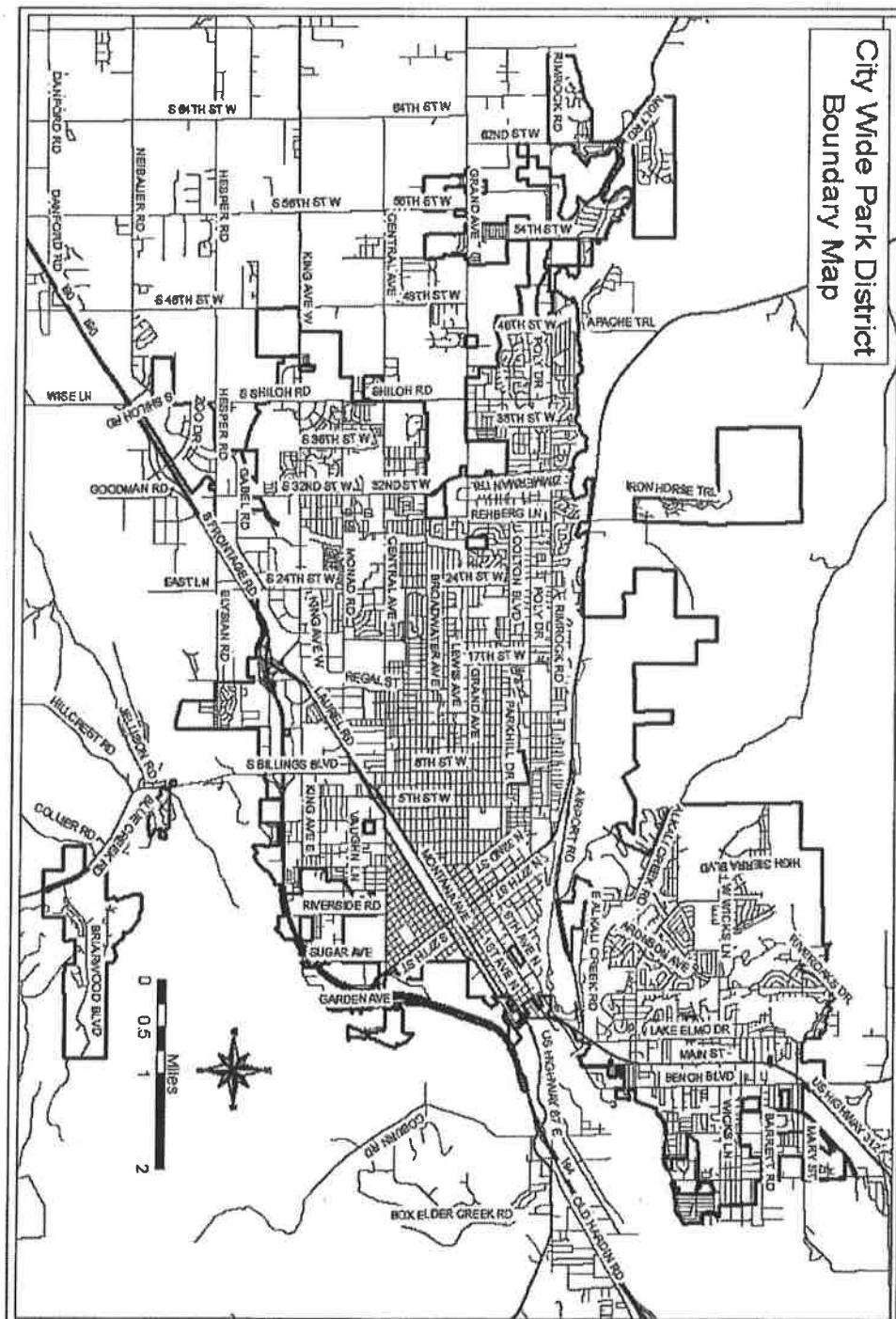


Exhibit B

The Park District boundary is described as the incorporated boundary of the City of Billings in accordance with City Council municipal annexation resolutions and municipal annexation ordinances filed in the City of Billings City Clerk's public records as well as all properties later annexed thereto. Parcels within the boundary are the current parcels subject to the City of Billings property taxes as shown in the tax rolls of the Montana Department of Revenue.