

### City Council Regular

Date: 10/09/2023  
Title: Public Hearing and Resolution Re-levying and Reassessing SID 1418  
Presented by: Andy Zoeller, Finance Director  
Department: Finance  
Presentation: Yes  
Legal Review: No  
Project Number: 621418

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### RECOMMENDATION

Staff recommends that the City Council conduct a public hearing and pass the proposed resolution that spreads final assessments for SID 1418.

### BACKGROUND (Consistency with Adopted Plans and Policies, if applicable)

The assessments for SID 1418 have been completed by the Finance Division and are ready to re-spread on the tax rolls. SID 1418 was originally spread based on estimated costs in 2021 and was re-spread in 2022 after construction was completed. It is now being re-spread a final time after additional expenses were identified on the completed construction costs that were not included in the 2022 re-spread.

This project constructed approximately 2,450 LF of roadway, including asphalt pavement, curb, gutter, drive approaches, storm sewer infrastructure, replacing approximately 2,350 LF of water main, sanitary sewer improvements, and landscaping along Holiday Avenue. The construction contract was awarded at the 6/28/2021 City Council meeting, and bonds were sold.

Letters to property owners notifying them of this hearing and the proposed assessment amount have been sent.

### ALTERNATIVES

City Council may:

- Approve; or,
- Not Approve, The property owners will not be assessed, and the General Fund will be responsible for paying for the improvements.

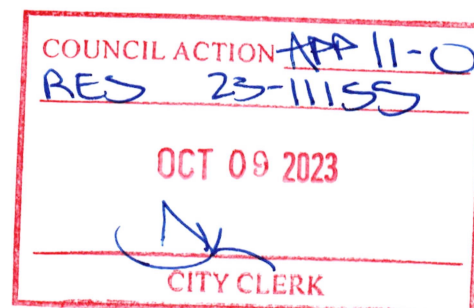
### FISCAL EFFECTS

The actual cost of the project was \$175,493.96. This is \$69,059.73 less than the original estimate that was spread to the district in 2021. The amount being assessed per property will be spread over the remaining 13 years of debt term, as stated in the resolution.

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### Attachments

Resolution Respread 1418



**RESOLUTION 23 \_\_\_\_\_**

**A RESOLUTION RELEVYING AND REASSESSING A SPECIAL  
ASSESSMENT TAX UPON ALL BENEFITED PROPERTY IN A  
SPECIAL IMPROVEMENT DISTRICT OR PROJECT KNOWN AS 1418,  
IN THE CITY OF BILLINGS, MONTANA.**

WHEREAS, the City created a special improvement district or project known as 1418 and;

WHEREAS, it is necessary to relevy and reassess a special assessment tax upon each benefited property in the district or project area to defray the cost and expenses of said district or project. The original assessment was calculated on the bond sale cost. After construction was completed, the City adjusted the assessment by using the project cost; and

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Billings, Montana as follows:

1: RELEVY AND REASSESSMENT. That for the purpose of defraying the cost and expense of making improvements in a special improvement district or project known as 1418 of the City of Billings, Montana, there is hereby relevied and reassessed upon each lot or parcel of land described below, owned by persons respectively indicated, a special assessment tax payable in semi-annual installments with interest. Each lot and parcel assessed and the owner thereof is hereinafter described:

Tax Code /Owner Name /Legal Description	Assessment Amount	Interest Rate	Years Assessed
C09239 BELL, RICHARD W & LORI A WEIL SUBD, S17, T01 S, R26 E, BLOCK 3, Lot 6	\$37,722.92	3.600	13
C09240 BELL, RICHARD W & LORI A WEIL SUBD, S17, T01 S, R26 E, BLOCK 3, Lot 7	\$39,403.00	3.600	13
D01896 WELLS, DANIEL (ETAL) S17, T01 S, R26 E, C.O.S. 2834, PARCEL 1	\$77,125.92	3.600	13

2: DISPOSITION OF COLLECTION. All monies collected from the assessment shall be paid into a special improvement district or project Fund. Assessments become delinquent based on the semi-annual due dates of real property taxes, currently December 1 and June 1 of each year.

3: NOTICE AND HEARING. On Monday, October 9, 2023 at 5:30 p.m., or as soon thereafter as the matter could be considered on the agenda in the Council Chambers of the City Hall, Billings, Montana, the City Council heard objections to the adoption of this resolution. The City Clerk published notice of the public hearing twice, at least six (6) days separating each publication in a newspaper or general paid circulation with a periodicals mailing permit. The final publication was made at least 10 days prior to the hearing as provided in section 7-12-4177, MCA.

4: EFFECTIVE DATE. This resolution shall be effective upon adoption.

ADOPTED AND APPROVED this 9<sup>th</sup> day of October, 2023.

CITY OF BILLINGS:

BY: \_\_\_\_\_  
William A. Cole, Mayor

ATTEST:

BY: \_\_\_\_\_  
Denise R. Bohlman, City Clerk

## RESOLUTION 23-11155

### A RESOLUTION RELEVYING AND REASSESSING A SPECIAL ASSESSMENT TAX UPON ALL BENEFITED PROPERTY IN A SPECIAL IMPROVEMENT DISTRICT OR PROJECT KNOWN AS 1418, IN THE CITY OF BILLINGS, MONTANA.

WHEREAS, the City created a special improvement district or project known as 1418 and;

WHEREAS, it is necessary to relevy and reassess a special assessment tax upon each benefited property in the district or project area to defray the cost and expenses of said district or project. The original assessment was calculated on the bond sale cost. After construction was completed, the City adjusted the assessment by using the project cost; and

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<u>Tax Code</u> <u>/Owner Name</u> <u>/Legal Description</u>	<u>Assessment</u> <u>Amount</u>	<u>Interest</u> <u>Rate</u>	<u>Years</u> <u>Assessed</u>
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