

## RESOLUTION NUMBER

**A resolution levying taxes on the lots, pieces and parcels of land located in the Downtown Business Improvement District of the City of Missoula for fiscal year 2023 in the amount of \$390,172.82 in accordance with 7-12-1132 MCA.**

**WHEREAS**, pursuant to 7-12-1101, et seq., MCA, the City of Missoula is authorized to create business improvement districts (BID); and

**WHEREAS**, on April 4, 2005, the Missoula City Council adopted resolution [6898](#) creating a business improvement in downtown Missoula and on March 22, 2010, the City Council adopted resolution [7511](#) to extend the duration of the business improvement district for a period of ten years; and on February 3, 2020, the Missoula City Council adopted resolution 8411 to extend the duration of the business improvement district for another ten year period; and

**WHEREAS**, the Mayor with the advice and consent of the City Council has appointed a Board of Trustees in accordance with 7-12-1121, MCA; and

**WHEREAS**, whereas, in accordance with 7-12-1132, MCA, the BID Board has submitted a work plan and budget for fiscal year 2023; and

**WHEREAS**, in accordance with 7-12-1132, the City Council has held a public hearing on the BID work plan and budget for fiscal year 2023, and has approved it as part of the city FY 2023 budget, and

**WHEREAS**, resolution 8411 sets forth the annual assessment formula for the district; and

**NOW THEREFORE BE IT RESOLVED**, the City Council of the City of Missoula hereby levies and assesses a tax on the lots, pieces and parcels of land located in the BID as shown on Exhibit A for fiscal year 2023 according to the following table:

Type of Property	Zone 1	Zone 2
All property not referred to below	\$200 flat fee plus 2.5% of the property's taxable value	\$150 flat fee plus 2.0% of the property's taxable value
Land owned by the United States Federal Government	Exempt	Exempt
City (except parkland) land Missoula County land Missoula Parking Commission land	\$200 plus \$.035 cents per square foot	\$150 plus \$.035 cents per square foot
City park land	\$200 plus \$.015 cents per square foot	\$150 plus \$.015 cent per square foot
Properties zoned primarily residential (Zoning district letter begins with "R" under the City's zoning ordinance, Title 20)	Exempt	Exempt
Properties for which the property taxpayer has qualified for property tax assistance as provided by 15-6-134 and 15-6-193, MCA.	Exempt	Exempt
Residential storage units identified as separate taxable parcels	Exempt	Exempt
City and State public rights-of-way or parcels located in the river	Exempt	Exempt

**BE IT FURTHER RESOLVED**, that the City Treasurer and the Montana Department of Revenue are hereby instructed to not assess properties located within the Business Improvement District for which the property taxpayer has qualified for property tax assistance as provided by 15-6-134 and 15-6-191, MCA.

**BE IT FURTHER RESOLVED**, that the taxes for the Downtown Business Improvement District in the amount of \$390,172.82 and listed on Exhibit A are now due and payable to the City Treasurer of the City of Missoula and will be delinquent on November 30, 2022, and May 31, 2023, at 5:00 p.m. Finance staff are authorized to adjust any incorrect assessments.

**PASSED AND ADOPTED** this 29th day of August, 2022.

ATTEST:

APPROVED:

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Martha L. Rehbein  
City Clerk

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Gwen Jones  
Acting Mayor