

RESOLUTION NUMBER

A resolution levying annual assessments on the hotels located in the Tourism Business Improvement District of the City of Missoula for fiscal year 2024 in the amount of \$2 per occupied room night in accordance with 7-12-1132 MCA.

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

WHEREAS, on October 25, 2010, the Missoula City Council adopted resolution [7576](#) creating a tourism business improvement for a period of ten years; and

WHEREAS, on March 25, 2013, the Missoula City Council adopted resolution [7766](#) changing the assessment from \$1 to \$2 per occupied room night for properties in the district; and

WHEREAS, on May 13, 2019, the Missoula City council adopted resolution [8338](#) expanding the tourism business improvement district and renewing it for ten years; 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, in accordance with 7-12-1132, MCA, the TBID Board has submitted a work plan and budget for fiscal year 2022; and

WHEREAS, pursuant to section 7-12-1143 MCA, the annual work plan and budget includes funding for adequate liability coverage insuring the district, the Board, and the City of Missoula against legal liability for personal injury and property damage in an amount sufficient to cover the City of Missoula's statutory liability limits as stated in Sect. 2-9-108(1), MCA.

WHEREAS, in accordance with 7-12-1144 MCA, the obligations or debt of any nature of a district is not an obligation or debt of the local government that established the district, and in no event is a debt or obligation of a district payable out of any funds or properties of the local government. The debts and obligations of a district are payable solely from the funds and properties of the district.

WHEREAS, in accordance with 7-12-1132, the City Council has held a public hearing on the TBID work plan and budget for fiscal year 2024, and has approved it on August 21, 2023.

NOW THEREFORE BE IT RESOLVED, the City Council determines that benefits derived by each lot or parcel in the tourism business improvement district are proportional and in accordance with 7-12-1132 (4) and 7-12-1133 (c) assessments will be based on individual occupancy or daily use in the amount of \$2 per occupied room night; and

NOW THEREFORE BE IT RESOLVED, the City Council of the City of Missoula hereby levies and assesses a \$2 per occupied room night on the hotels located and/or constructed within the TBID boundary (the City's incorporate limits) during fiscal year 2022. A "hotel" has over (7) units and is defined in 50-51-102 (6) MCA is any property which meet the following criteria and are located within the boundaries of the district:

- (a) a building or structure kept, used, maintained as, advertised as, or held out to the public to be a hotel, motel, inn, motor court, tourist court, or public lodging house; and
- (b) a place where sleeping accommodations are furnished for a fee to transient guests, with or without meals.

As of the date of this resolution the current City of Missoula corporate limits are shown in Exhibit A and the current list of hotel/motel properties is shown in Exhibit B. Properties meeting the definition of a

“hotel” that are constructed and/or incorporated into the boundaries of the city limits after the effective date of this resolution (but not listed in Exhibits A or B) are subject to TBID assessments.

BE IT FURTHER RESOLVED, that it is intended that hotel properties located outside of the corporate limits of the City of Missoula are not subject to assessments. However, the owner(s) of these properties may voluntarily contribute donations to the District to assist the District with its mission and goals. These donations shall be reported, invoiced, billed, collected and deposited in a manner similar to regular assessments.

BE IT FURTHER RESOLVED, that in accordance with §7-1-4124 (7) MCA, the Missoula TBID is authorized to solicit and accept contributions, bequests, donations, or grants of money, property, services, or other advantages as long as they are not contrary to the public interest.

BE IT FURTHER RESOLVED, that TBID and/or its authorized agent shall invoice and collect TBID assessments on behalf of the TBID on a quarterly basis. Assessments and collections shall be subject to the collection policy approved by Tourism Business District Board of Directors. Revenues collected shall be deposited into a fund designated for the TBID.

BE IT FURTHER RESOLVED, in accordance with 7-12-1131 (7) Montana Code Annotated the Tourism Business Improvement District Board of Trustees are authorized to administer the affairs of the district, including the collection of assessments. The TBID Board of Trustees may file a lien to collect delinquent assessments in accordance with the TBID Board of Trustee’s collection policy provided the following condition is met:

The TBID Board of Trustees has provided notice to the property owner or their agent of a public meeting where the TBID Board of Trustees will vote to file a tax lien to collect the delinquent assessment plus any penalties, interest and costs that have accrued in accordance with the TBID Board of Trustee’s collection policy. The notice shall include:

- the delinquent amount, plus any penalties, interest and costs
- the property address and legal description
- a copy of the TBID board’s collection policy
- the date a tax lien will be filed with a statement that the delinquent assessment, including penalties, interest, and costs, will become a lien upon the property unless the total delinquent assessment, penalties, interest, and costs are paid in full.
- A date by which the property owner can pay their delinquent assessment, penalties, interest, and costs in full to avoid having a lien placed upon the property.

PASSED AND ADOPTED on August 28, 2023.

ATTEST:

APPROVED:

Martha L. Rehbein, CMC
City Clerk

Jordan Hess
Mayor