



**City of Missoula, Montana
Item to be Referred to City Council Committee**

Committee: Budget Committee of the Whole

Item: Resolution setting method of assessment and levying assessments for Park District #1 for fiscal year 2020

Date: August 15, 2019

Sponsor(s): Marty Rehbein

Prepared by: same

Ward(s) Affected:

<input type="checkbox"/> Ward 1	<input type="checkbox"/> Ward 4
<input type="checkbox"/> Ward 2	<input type="checkbox"/> Ward 5
<input type="checkbox"/> Ward 3	<input type="checkbox"/> Ward 6
<input checked="" type="checkbox"/> All Wards	<input type="checkbox"/> N/A

Action Required:
Adopt resolution

Recommended Motion(s):

BCOW recommended motion August 21, 2019

I move the City Council: Discussion only—pre-public hearing preview

City Council recommended motion August 26, 2019

Adopt/Deny a resolution levying and assessing the lots and parcels within the city of Missoula Park District Number 1 in the preliminary amount of \$2,479,600 for the costs associated with providing certain maintenance, purchasing and improvement services in fiscal year 2020 for city-owned facilities, land and equipment under the responsibility and care of the city of Missoula Parks and Recreation Department; providing for a method of assessments; and providing for other matters properly relating thereto.

Timeline:

Referral to committee:	August 19, 2019
Committee discussion:	August 21, 2019
Public Hearing:	August 26, 2019
Deadline:	August 26, 2019

Background and Alternatives Explored:

The City Council created Park District #1 in FY 2011. The district encompasses the entire city limits including all parcels annexed since the district was first established. This past spring, the Parks and Recreation Department developed a work plan and budget for Park District #1. The work plan and budget was presented to the City Council as part of the FY 2020 budget process.

The total assessment for the district are preliminarily estimated at \$2,479,600. The City Council is conducting public hearings on the budget and work plan as part of its consideration of the city's overall FY 2020 budget at City Council meetings held on August 19, 2019 and will finalize the total amount.

State law provides that once the work plan and budget for the district are finalized, the City Council must conduct a public hearing on the method of assessment chosen to finance the activities in the district and the final assessments. Staff is recommending the City Council assess each parcel based on that portion of taxable value that its taxable valuation bears to the total taxable valuation of the property in the District (the same method used every year since the district's inception).

Financial Implications:

We are still awaiting parcel based valuations from the state Department of Revenue. We will present the assessments for properties at the public hearing. Each property owner pays a proportionate share their property's taxable value bears in relation to the total taxable value of the city.