

CITY OF POLSON

RESOLUTION NO. 2021-# 011

A RESOLUTION TO LEVY AND ASSESS SPECIAL IMPROVEMENT DISTRICTS, TO DEFRAID THE COST OF MAKING AND ACQUIRING IMPROVEMENTS THEREIN; AND TO LEVY AND ASSESS CERTAIN STREET LIGHT MAINTENANCE DISTRICTS AND DELINQUENT UTILITY ACCOUNTS

WHEREAS, the City of Polson is obligated to service the operations and/or debt for certain municipal services by previous ordinance or resolution;

WHEREAS, the Finance Officer has prepared for the Commission a detail of the special assessments to be levied by the Commission and such recap has been attached hereto and made a part hereof as Exhibit "A";

WHEREAS, it appears to the Commission that it is necessary to levy and assess the following sums in the best interests of the citizens of Polson;

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Polson, Montana that the following assessments be levied for the fiscal year 2021-2022.

Special Improvement Main Street Renovation District Number 42 (Commonly known as "Streetscape")	\$ 65,603.17
Street Light Maintenance District #19	\$ 21,462.88
Street Light Maintenance District #20	\$ 3,181.47
Delinquent Utility Accounts	\$ 7,549.70
TOTAL SPECIAL ASSESSMENTS LEVY	\$ 97,797.22

The effective date of this resolution shall be retroactive to July 1, 2021.

Passed and approved on this 20th day of September 2021.

Paul Briney, Mayor

ATTEST:

Cora E. Pritt, City Clerk

State of Montana)
 :
County of Lake)

On this ____ day of September 2021, before me, the undersigned a Notary Public for the State of Montana, personally appeared Paul Briney and Cora E. Pritt personally known to me as the Mayor and City Clerk of the City of Polson, Montana, officers of the City

of Polson and executed the within instrument, and acknowledged to me that they executed the same.

In Witness Whereof, I have hereunto set my hand and affixed my Notarial Seal the day and year in this certificate first above written.

Notary Public for the State of Montana

Printed name of Notary
Residing at Polson, Montana
My commission expires:_____

2021 – 2022 Special Assessment Statistics

Prepared by Cindy Dooley CPA, Finance Officer

SID #42 Assessment – Created by Resolution No. 955 & 975. There are 51 property owners assessed for this fiscal year. There were no payoffs in FY21. The assessment has been calculated to ensure payment of the debt service – taking into account possible delinquent assessments. There are 8 installments left on the loan with a current principal balance of \$221,359.29. Final debt service payment is due 07/01/2025.

Street Light Maintenance District #19 (Residential District) – Created by Resolution No. 252. Last year the assessment was raised to cover a shortfall in reserves. The reserves are being restored. Based on the annual electric cost in this district of \$17,971.20, the lighting fee will be set at a total of \$21,462.88. This will continue to increase the reserves to about \$7,800 which will be sufficient to pay the first five months of electric bills before assessments for FY22 are received in December. This represents a decrease of 7% for each property assessment in the district compared to 2020. There are a total of 1,383 properties assessed.

Street Light Maintenance District #20 (Business District) – Created by Resolution No. 253. The total projected cost for the district for FY22 is \$7,900. The City contributes 60% of the cost for this District and the property owners contribute 40%. Due to excess reserves, the assessment will be decreased 10% for FY22. There are a total of 98 properties assessed.

Noxious Weed Control Maintenance – Allowed under Section 7.02.020 of the Polson Municipal Code. No assessments for this year.

Delinquent Utility Bills - Allowed by Section 7-13-4309 MCA. There are eight properties that meet the criteria for placing the delinquent utility account as a tax lien to be paid through the property tax billing process. The total amount of assessments is \$7,549.70.

The total assessed properties for FY22 are 1,540.