

**CITY OF POLSON
RESOLUTION NO. 2023-014_**

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 2023-2024.

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	\$ 3,275.00
Delinquent Utility Accounts	\$ 15,047.37
 TOTAL SPECIAL ASSESSMENTS LEVY	 \$105,388.42

The effective date of this resolution shall be retroactive to July 1, 2023.

Passed and approved on this 18th day of September 2023.

Eric Huffine, Mayor

ATTEST:

Cora E. Pritt, City Clerk

State of Montana)

County of Lake)

On this ___ day of September 2023, before me, the undersigned a Notary Public for the State of Montana, personally appeared Eric Huffine 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.

Resolution 2023-#014 - City of Polson

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:_____

2023 - 2024 Special Assessment Statistics

Prepared by Kimberly Sassaman, Finance Officer

Special Improvement District (SID) #42 Assessment- This district was created by Resolution No. 955 & 975. This is for Main Street Improvements, which include the sidewalks, bulb outs, trees, landscaping, and lighting. There are 51 property owners assessed for this district. There were no payoffs in FY23. The assessment has been calculated to ensure payment of the debt service, as well as, considering possible delinquent assessments. There are 4 installments left on the loan with a current principal balance of \$100,087.50. Final debt service payment is due 07/01/2025. The proposed FY24 assessment is \$65,603.17, which covers the semi-annual payments due. This assessment be paid off 7/01/2025.

Street Light Maintenance District /t19 (Residential District) - This district was created by Resolution No. 252 and there are a total of 1,383 properties assessed for this district. The FY24 assessment is based on the annual electric cost in this district (which is \$17,971.20) and operating reserves. The proposed FY24 assessment is \$21,462.88. This levy is renewed each year, and the levy pays the expenses.

Street Light Maintenance District #20 (Business District)-This district was created by Resolution No. 253 and there are a total of 98 properties assessed for this district. The total projected cost for the district for FY24 is \$8,188.00. Of the total cost, the City contributes 60% of the cost for this District and the property owners contribute 40%. The proposed FY24 assessment is \$3,275.00. This levy is renewed each year, and the levy just pays the expenses.

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 \$15,047.37.