



# City of Helena

## ADMINISTRATIVE MEETING

July 30, 2025 - 4:00 PM

City - County Building Room 326 / Zoom Online Meeting; <https://zoom.helenamt.gov/j/36053471/publicmeetings>

## AGENDA

1. **Call to Work Session, introductions**
  - a. Meeting Rules of Procedure
2. **Board & Committee Update**
  - a. Board Appointment Review
3. **Communications from the Helena Citizens Council**
4. **City Manager's Report**
5. **Commission comments, questions**
6. **Department Reports**
  - a. Commercial Property-Assessed Capital Enhancements (C-PACE) Financing
  - b. Tax Year 2025 Assessment Overview
7. **Public Comment**
8. **Commission discussion and direction to the City Manager**
9. **Adjourn**

The City of Helena is committed to providing access to persons with disabilities for its meetings, in compliance with Title II of the Americans with Disabilities Act and the Montana Human Rights Act. The City will not exclude persons with disabilities from participation at its meetings or otherwise deny them the City's services, programs, or activities.

Persons with disabilities requiring accommodations to participate in the City's meetings, services, programs, or activities should contact the City's ADA Coordinator, Anne Pichette, as soon as possible to allow sufficient time to arrange for the requested accommodation, at any of the following:

Phone: (406) 447- 8490

TTY Relay Service 1-800-253-4091 or 711

Email: [citycommunitydevelopment@helenamt.gov](mailto:citycommunitydevelopment@helenamt.gov)

Mailing Address & Physical Location: 316 North Park Avenue, Room 445, Helena, MT 59623.

## **Rules of Procedure:**

Good evening and welcome to the City of Helena City Commission Meeting. We appreciate your attendance and participation. To ensure our meetings are productive and respectful, we ask everyone to adhere to the following guidelines:

### **Decorum and Expectations:**

- Please maintain respect towards the Commission, presenters, and other participants. All participants are expected to avoid using profanity or hostile language. Inappropriate behavior or continued disruptions may result in action by the Commission.

### **Zoom Participation Decorum:**

- Please keep your microphone muted unless you are speaking to minimize background noise.
- Use the “Raise Hand” feature if you wish to speak and wait to be recognized by the chair.
- If available to you, please ensure your video is on if you are speaking, to maintain transparency and engagement.
- Participants joining by telephone may raise their hand by pressing \*9 and mute/unmute themselves using \*6.

### **Public Comment:**

- Public comments will be recognized only during designated periods by the presiding officer.
- State your name for the record when recognized to speak.
- **Each speaker will be given two minutes to make their comments. At two minutes, you will be asked to begin wrapping up. Please keep comments respectful, concise, and non-repetitive.**
- Individuals may speak once per agenda item and during the general comment period at the end of the meeting.
- **Comments will first be taken from people present in the room, followed by online participants.**
- Online participants may also use the Q&A feature to submit written comments.
- **If you ask a question during public comment, it will be recorded but you likely will not receive an answer. The purpose of public comment is for you to share your thoughts on a topic, not ask questions to City staff.**
- Members of the Commission may ask clarifying questions during the comment period.
- **All comments will be recorded in the permanent record. Formal statements can be submitted via the General Public Comment form on the City’s website. Comments on public engagement pages and media are public records under MCA 2-6-1003.**

### **Montana’s Right to Participate and Right to Know Laws:**

- In accordance with Montana’s right to participate law (MCA 2-3-103), the public is encouraged to engage in the decision-making process.
- The right to know law (MCA Article II Section 10) ensures that all meetings are open to the public and that records are accessible. We strive to maintain transparency and accountability in all our proceedings.

### **Public Meetings and Recordings:**

- **Please be aware that all public meetings and recordings are considered public records. These records are accessible to the public at any time.**
- **By participating in this meeting, you acknowledge that your comments and participation will be part of the public record.**

Thank you for your cooperation and for contributing to a respectful and effective meeting.

August 4, 2025

TO: City Commissioners  
FROM: Mayor Wilmot Collins  
SUBJECT: Board Appointments

I am recommending the following board appointments:

**Citizens Conservation Board**

Appointment of Tyler Halligan to an interim term on the Citizens Conservation Board. Interim term expires February 28, 2026.

**Tourism Business Improvement District**

Appointment of Kris Hoelstad to an interim term on the Tourism Business Improvement District. Term expires June 30, 2026.

**Urban Renewal TIF Advisory Board**

Appointment of Luke Soper to a first term on the Urban Renewal TIF Advisory Board as a Capitol Hill Business Representative. Term expires December 31, 2026.

\*Appointees can reapply for full terms following the completion of the Interim Appointment.

**City of Helena, Montana**

07/23/2025

**To:** Tim Burton, City Manager

**From:** Ryan Leland, Public Works Director  
Ed Coleman, Deputy Public Works Director

**Subject:** Commercial Property-Assessed Capital Enhancements (C-PACE) Financing

**Present Situation:** Lewis and Clark County decided not to establish a C-PACE District that allows private commercial building owners to work with the Last Best PACE Program to pursue low interest financing from private lenders for sustainability, and public safety and resiliency related projects on commercial buildings. Municipalities can establish C-PACE Districts within municipal boundaries. The City Commission was previously briefed on this topic and City staff are prepared to bring forth a Resolution of Intention and, if approved, a Resolution, to establish a C-PACE District within the municipal boundaries of Helena. Staff wanted to provide an additional opportunity at an Administrative meeting to answer any questions prior to bringing forward the ROI.

**Background Information:** The 2021 legislative session established the Montana Facility Finance Authority as the state-wide administrator of the newly authorized C-PACE program. The C-PACE program qualifies private businesses to receive private sector financing through low-cost, long-term loans to pay for water conservation, energy-efficiency improvements, and renewable energy for commercial, industrial, non-profit, agricultural, and multi-family properties. The 2025 Legislature, through Senate Bill 458, added public safety and resiliency projects as eligible under C-PACE that include (starting October 1, 2025) structural integrity for seismic events, indoor air quality, durability to resist fire and flooding, ability to withstand electrical outages, stormwater controls, and firearm storage infrastructure.

The financing is paid via a tax assessment, which acts just like a Special Improvement District. The assessment is paid back on the building owner's property taxes which allows for a better collateral position and lower interest on the loan. Senior lender consent must be obtained for properties with existing debt. An energy audit and independent third-party energy review is required to establish the project as cost effective – demonstrating that the cost of the project will be exceeded by the projected savings over the useful life of the improvement(s).

Since launching in 2022, over \$7.78 million of projects have been financed through the Montana C-PACE program.

**Proposal/Objective:** To provide Information and answer any questions.

**Advantage:** n/a

**Notable Energy Impact:** n/a

**Disadvantage:** n/a

**Quasi-Judicial Item:** False

**Notice of Public Hearing:** False

**Staff Recommendation/  
Recommended Motion:** n/a

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_\_

## RESOLUTION NO. \_\_\_\_\_

### A RESOLUTION TO ESTABLISH A COMMERCIAL PROPERTY ASSESSED CAPITAL ENHANCEMENT (C-PACE) PROGRAM

**WHEREAS**, The 67th and 69<sup>th</sup> Regular Session of the Montana Legislature enacted and amended the Commercial Property Assessed Capital Enhancement Act of Montana, Montana Code Annotated, Title 90, Chapter 4, Part 13 (the "PACE Act"), which allows the governing body of a local government, including a City, to designate an area of the territory of the local government as a district within which an authorized local government official and the record owners of a privately owned commercial or industrial facility, covered multifamily housing facility as defined in Section 90-4-1302, MCA, or agricultural property may enter into written contracts to impose assessments on the property to repay the financing by the owners of Energy Conservation Projects and Public Safety and Resiliency Improvement Projects ("C-PACE Projects") as defined in Section 90-4-1302, MCA; as the same may be amended from time to time, and

**WHEREAS**, the installation or modification by property owners of qualified C-PACE Projects in the City of Helena will further the

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_\_

goals of increasing economic efficiency, energy conservation, public safety, and resiliency without cost to the public; and

**WHEREAS**, the City Commission finds that financing C-PACE Projects through contractually agreed to special assessments ("PACE financing") furthers essential government purposes, including but not limited to, economic development, reducing energy consumption and costs, conserving natural resources, and providing public safety and resiliency improvements; and

**WHEREAS**, the City Commission adopted a Resolution of Intention to establish a PACE program for the City of Helena on [Date], including a reference to the C-PACE Program Guidelines prepared as required by Section 90-4-1306, MCA, and made the report available to the public via a link to the C-PACE website; and

**WHEREAS**, the public hearing required by Section 90-4-1306, MCA, at which the public could comment on the proposed program, including the C-PACE Program Guidelines available for public inspection as mentioned above occurred [date and location] for the City of Helena; and

**WHEREAS**, pursuant to the PACE Act, the City Commission will delegate the administration of the City PACE program to the Montana

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

**Res. No. \_\_\_\_\_**

Facility Finance Authority (the "MFFA") (the "Authorized Representative") that can administer the program at no cost to the City. Administration by the AUTHORITY will enable the program to be administered without use of City resources, will assure the objectives of impartiality and confidentiality of owner information, and will be convenient and advantageous to the City of Helena.

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF HELENA, MONTANA:**

//

**Section 1.** Establishment of Program. The City of Helena hereby adopts this Resolution Establishing the City of Helena PACE Program and finds that financing qualified projects through contractual assessments pursuant to the PACE Act is a valid public purpose and is convenient and advantageous to Helena and its citizens. The program will be called Helena Commercial Property Assessed Capital Enhancement ("Helena PACE") and is herein called "the Program." The City of Helena hereby incorporates by reference, as if fully set forth herein, the C-PACE Program Guidelines available at [www.LastBestPACE.com](http://www.LastBestPACE.com), as the same may be amended from time to time.

**Section 2.** Assessments. The City of Helena will, at the

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

**Res. No. \_\_\_\_\_**

property owner's request, impose contractually agreed to special assessments on the property to repay, in equal semi-annual installments, PACE financing for C-PACE Projects available to the record owners of a privately owned commercial or industrial facility, covered multifamily housing facility as defined in Section 90-4-1302, MCA, or agricultural property.

**Section 3.**     Qualified Projects.     The following three types of projects are qualified projects for PACE financing that may be subject to such assessments:

1. "Energy conservation measures": means a permanent cost-effective energy improvement fixed to real property, including new construction, and intended to decrease energy or water consumption and demand, including a product, device, or interacting group of products or devices on the customer's side of the meter that uses energy technology to generate electricity, provide thermal energy, or regulate temperature. The exemplary list of energy conservation measures codified at Section 90-4-1302, MCA, is incorporated by reference herein.

2. "Renewable Energy System": means a fixture, product, device, or interacting group of fixtures, products, or devices on the



# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_\_

customer's side of the meter that uses one or more forms of renewable energy to generate electricity or to reduce the use of nonrenewable energy. The term includes a biomass stove but does not include an incinerator or a digester. "Renewable energy" has the meaning provided in Section 90-4-1302, MCA.

3. (Effective October 1, 2025) "Public safety and resiliency improvement project": means one or more fixed installations or modifications to eligible commercial real estate property that are designed to improve a public's safety or resilience by improving the eligible real property's:

- a. structural integrity for seismic events;
- b. indoor air quality;
- c. durability to resist wind, fire, and flooding;
- d. ability to withstand an electric power outage;
- e. stormwater control measures, including structural and nonstructural measures to mitigate stormwater runoff; and
- f. firearm storage infrastructure for use by the public pursuant to a firearm hold agreement as provided in Section 27-1-748, MCA.

Furthermore, Qualified Projects shall also include any projects that shall become eligible under future amendments of the PACE Act

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

**Res. No. \_\_\_\_\_**

as the same shall be defined in subsequent C-PACE Program Guidelines.

**Section 4.**      District.      The boundaries of the entire geographic area within the City of Helena's jurisdiction are included in the boundaries of the district where PACE financing and assessments can occur.

**Section 5.**      Third- Party Financing. Financing for qualified projects under the Program will be provided by qualified third-party lenders chosen by the owners. Such lenders will execute written contracts with the Authority to service the debt through assessments, as required by the PACE Act. The contracts will provide for the lenders to determine the financial ability of owners to fulfill the financial obligations to be repaid through assessments, advance the funds to owners on such terms as are agreed between the lenders and the owners for the installation or modification of qualified projects, and service the debt secured by the assessments, directly or through a servicer, by collecting payments from the owners pursuant to financing documents executed between the lenders and the owners. The City of Helena will maintain and continue the assessments for the benefit of such lenders and will enforce the assessment lien for the benefit of a lender in the event of a default

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

**Res. No. \_\_\_\_\_**

by an owner. Helena will not, at this time, provide financing of any sort for the PACE program.

**Section 6.** Authorized Representative. The Authority will be designated as the Authorized Representative with authority to enter into written contracts with the record owners of real property in the City of Helena, to provide notice of assessment levies imposed by the City to the County assessor pursuant to the PACE Act to repay the financing of qualified projects on the owners' property, enter into written contracts with the parties that provide third-party financing for such projects to service the debts through assessments, and to receive assessment funds from the City for the purpose of paying debt service due on such third-party financings secured by the assessments. The [City Manager] or his/her designee will be the liaison with the Authorized Representative.

**Section 7.** Amendment of Program. The City Commission may amend the Program by resolution adopted after public comment at a properly noticed regular public meeting.

**Section 8.** A public hearing on this matter was held August XX, 2025, at 6:00 P.M in the City Commission Chambers at 316 North Park Avenue, Helena, Montana.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA,**

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_\_

MONTANA, THIS \_\_\_\_ DAY OF \_\_\_\_, 20\_\_.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CLERK OF THE COMMISSION

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_

## A RESOLUTION OF INTENTION TO ESTABLISH A COMMERCIAL PROPERTY ASSESSED CAPITAL ENHANCEMENT (C-PACE) PROGRAM

**WHEREAS**, The 67th and 69<sup>th</sup> Regular Session of the Montana Legislature enacted and amended the Commercial Property Assessed Capital Enhancement Act of Montana, Montana Code Annotated, Title 90, Chapter 4, Part 13 (the "PACE Act"), which allows the governing body of a local government, including a City, to designate an area of the territory of the local government as a district within which an authorized local government official and the record owners of a privately owned commercial or industrial facility, covered multifamily housing facility as defined in Section 90-4-1302, MCA, or agricultural property may enter into written contracts to impose assessments on the property to repay the financing by the owners of Energy Conservation Projects and Public Safety and Resiliency Improvement Projects ("C-PACE Projects") as defined in Section 90-4-1302, MCA; as the same may be amended from time to time, and

**WHEREAS**, the intent of the City Commission is that eligible C-PACE Projects shall also include any project that shall become eligible under future amendments of the PACE Act; and

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_\_

**WHEREAS**, the installation or modification by property owners of qualified C-PACE Projects in the City of Helena will further the goals of increasing economic efficiency, energy conservation, public safety, and resiliency without cost to the public; and

**WHEREAS**, the City Commission finds that financing C-PACE Projects through contractual assessments ("PACE financing") furthers essential government purposes, including but not limited to, economic development, reducing energy consumption and costs, conserving natural resources, and providing public safety and resiliency improvements; and

**WHEREAS**, the PACE Act designates the Montana Facility Finance Authority as state-wide administrator of projects utilizing PACE financing; and

**WHEREAS**, the City Commission, subject to the public hearing scheduled as provided below, at which the public may comment on the proposed program and the report issued contemporaneously with this resolution, finds that it is convenient and advantageous to establish a program under the PACE Act and designate the entire geographic area within the City of Helena's jurisdiction as a district within which a designated City of Helena representative and

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

**Res. No. \_\_\_\_\_**

the record owners of qualified real property may enter into PACE financing arrangements.

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF HELENA, MONTANA:**

**Section 1.** The City of Helena intends to make contractual assessments to repay PACE financing for qualified C-PACE Projects available to owners of a commercial or industrial facility, covered multifamily housing facility as defined in Section 90-4-1302, MCA, or agricultural property. The program is to be called Helena Commercial Property Assessed Capital Enhancement ("Helena PACE").

**Section 2.** The following three types of projects are qualified projects for PACE financing that may be subject to such contractual assessments:

1. "Energy conservation measures": means a permanent cost-effective energy improvement fixed to real property, including new construction, and intended to decrease energy or water consumption and demand, including a product, device, or interacting group of products or devices on the customer's side of the meter that uses energy technology to generate electricity, provide thermal energy, or regulate

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

**Res. No. \_\_\_\_\_**

temperature. The exemplary list of energy conservation measures codified at Section 90-4-1302, MCA, is incorporated by reference herein.

2. "Renewable Energy System": means a fixture, product, device, or interacting group of fixtures, products, or devices on the customer's side of the meter that uses one or more forms of renewable energy to generate electricity or to reduce the use of nonrenewable energy. The term includes a biomass stove but does not include an incinerator or a digester. "Renewable energy" has the meaning provided in Section 90-4-1302, MCA.
3. (Effective October 1, 2025) "Public safety and resiliency improvement project": means one or more fixed installations or modifications to eligible commercial real estate property that are designed to improve a public's safety or resilience by improving the eligible real property's:
- a. structural integrity for seismic events;
  - b. indoor air quality;
  - c. durability to resist wind, fire, and flooding;
  - d. ability to withstand an electric power outage;



# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

**Res. No. \_\_\_\_\_**

e. stormwater control measures, including structural and nonstructural measures to mitigate stormwater runoff; and  
f. firearm storage infrastructure for use by the public pursuant to a firearm hold agreement as provided in Section 27-1-748, MCA

**Section 3.** The boundaries of the entire geographic area within the City of Helena's jurisdiction are the boundaries of the district where PACE financing and assessments can occur.

**Section 4.** Financing for qualified projects under the PACE program will be provided by qualified third-party lenders chosen by the owners. Such lenders will execute written contracts with the City of Helena's representative to service the assessments, as required by the PACE Act. The contracts will provide for the lenders to determine the financial ability of owners to fulfill the financial obligations to be repaid through assessments, advance the funds to owners on such terms as are agreed between the lenders and the owners for the installation or modification of qualified projects, and service the debt secured by the assessments, directly or through a servicer, by collecting payments from the owners pursuant to contracts executed between the lenders and the owners. The lender contracts will provide that the City of Helena will maintain and

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

**Res. No. \_\_\_\_\_**

continue the assessments for the benefit of such lenders and enforce the assessment lien for the benefit of a lender in the event of a default by an owner. The City of Helena will not, at this time, provide financing of any sort for the PACE program.

**Section 5.** The Montana Facility Finance Authority will serve as an independent third-party Program Administrator on the behalf of the City of Helena pursuant to its Montana Commercial Property Assessed Capital Enhancements Program Guidelines available for inspection at [www.LastBestPACE.com](http://www.LastBestPACE.com) (hereinafter the "C-PACE Program Guidelines"). The C-PACE Program Guidelines are incorporated in this resolution and made a part hereof for all purposes.

**Section 6.** A public hearing on this matter will be held on August XX, 2025, at 6:00 P.M in the City Commission Chambers at 316 North Park Avenue, Helena, Montana, so that all interested parties may appear and express their opinions of approval or disapproval.

# RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Res. No. \_\_\_\_\_

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA,

MONTANA, THIS \_\_\_\_ DAY OF \_\_\_\_, 20\_\_.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CLERK OF THE COMMISSION

***City of Helena, Montana***

7/24/2025

**To:** Tim Burton, City Manager

**From:** Sheila Danielson, Finance Director

**Subject:** Tax Year 2025 Assessment Overview

**Present Situation:** Presentation: Overview of Tax Year 2025 Assessments

**Background Information:** N/A

**Proposal/Objective:** Consider Tax Year 2025 Assessments

**Advantage:** N/A

**Notable Energy Impact:** N/A

**Disadvantage:** N/A

**Quasi-Judicial Item:** False

**Notice of Public Hearing:** False

**Staff Recommendation/  
Recommended Motion:** N/A - Information Only

# Fiscal Year 2026 Assessment Overview

Finance & Budget



Prepared by

Sheila Danielson, Finance Director

July 30, 2025



## Public Works

Residential Solid Waste

Water/Wastewater Infrastructure Loans

Stormwater

Landfill Monitoring District

## Parks & Recreation

Open Lands

Urban Forestry

## Transportation Systems

Street Maintenance Dist. No. 1

Sidewalk Program Loans

Snow & Ice Removal

## Community Development

Renewable Energy Loans

## Finance

Lighting Districts



# Public Works

## Assessment to each Property Owner within City Limits

- Assessment effective Tax Year 2025
- Pursuant to section 6-1-10 of the Helena City Code, the City Commission must set rates for collection and disposal of residential garbage and refuse in the City of Helena on an annual basis. Assessments are necessary for the purpose of ongoing operation, maintenance, and capital
- **No rate increase for FY26 – Pending completion of Solid Waste study results. Current assessment is \$218.10 per year.**
- Covers the cost of:
  - Weekly waste collection
  - Subsidy for participants in curbside recycling
  - Debt Service for collection equipment
  - 3,000 lbs. of self-haul pounds of waste to the transfer station



# Public Works

## Loan Assessment to Property owners connecting to City Infrastructure

- **Cost Reimbursement Loan Program for Water and Wastewater infrastructure known as the “Cannon and Granite Cost Reimbursement program”**
- **Pursuant to Resolution No. 20344 (2017) and 20489 (2018)**
- **Properties affected are those developed properties on the westside of Helena that entered into loan agreements to connect to city water and wastewater infrastructure**
- **Loans are 20-year, interest free loans.**
- **Currently nine (8) loans outstanding to be assessed for Tax Year 2025; paid semi-annually (*\$95,585 outstanding balances*)**
- **Currently four (4) loans outstanding that are assessed on their monthly utility bill (*\$30,600 outstanding balances*)**





## Public Works

### Assessment to each Property Owner within City Limits

- Assessment effective Tax Year 2025
- Storm assessment provides for the maintenance, water drainage operations and capital improvements of the stormwater utility area created by the City Commission in 1991.
- Assessments are based on impervious area of lots/parcels as defined by the Department of Revenue
- **There are no rate increases proposed for Tax Year 2025**

### Rates:

#### Residential / Vacant Properties:

- \$46.16 base assessment up to 2,222 sq. ft. Additional \$0.02524 / sq. ft. greater than 2,222

#### Commercial and Mobile Home Parks:

- \$71.81 base assessment up to 2,222 sq. ft.; Additional \$0.039269 / sq. ft greater than 2,222 sq. ft.

# Public Works

## Assessment to each Property Owner within City Limits

- Assessment effective Tax Year 2025
- The Landfill Monitoring Special District was established in 2010 per Resolution No. 19801, and re-created in 2023 per Resolution No. 20895.
- The Purpose of the special district is to protect groundwater from contamination from pollutants, including methane, preserving and maintaining the cap on the landfill and to comply with state monitoring statutes.
- The assessment funds the annual cost of the district which is approximately \$167,000 in FY 2026.
- The assessment is based on impervious area of each lot/parcel
- **There are no rate increases proposed for Tax Year 2025**

### Rates:

Residential: \$7.23 base assessment

### Commercial:

- < 10,000 sq. ft. = \$18.08
- 10,001 – 50,000 sq. ft. = \$42.40
- 50,001 – 100,000 = \$72.34
- 100,001 – 250,000 sq. ft. = \$108.50
- > 250,000 sq. ft. = \$150.70



# Parks & Recreation

## Assessment to each Property Owner within City Limits

- Assessment effective Tax Year 2025
- The Open Space Maintenance District provides for the maintenance, preservation and care of natural areas, wildlands and trails adjacent to the city's urban environment for public recreational enjoyment
- The District was established in 2007 with Resolution No. 19439 after citizens voted to acquire open space to enhance quality of life and to offset development
- Assessments are based on impervious area of lots/parcels as defined by the Department of Revenue
- Boundaries of the district are reset each year with a separate Resolution
- **There are no rate increases proposed for Tax Year 2025**

### Rates:

- \$20 base fee + \$0.00801 per sq. ft. of impervious area greater than 2,222 sq. ft.



# Parks & Recreation

F  
o  
r  
e  
s  
t  
r  
y  
  
U  
r  
b  
a  
n

## Assessment to each Property Owner within City Limits

- Assessment effective Tax Year 2025
- The Urban Forest Management Special District provides for the maintenance, preservation and care of over 11,000 trees located in the city limits including parks, rights of way and other city owned properties to enhance the beauty and environment
- The Urban Forest Management Special District was established in 2010 with Resolution No. 19802 and re-created in 2023 with Resolution No. 20863
- The assessment funds the annual cost of the district which is approximately \$613,000 in FY 2026.
- Assessment is a base fee per lot/parcel
- **There are no rate increases proposed for Tax Year 2025**

### Rate:

- \$39 per lot/parcel





# Transportation Systems

## Assessment to each Property Owner within City Limits

- Assessment effective Tax Year 2025
- The Streets Maintenance District assessment provides for the maintenance and improvements of streets within the district boundaries.
- The District was established with Ordinance No. 3213 amending Section 7-1-8 of the Helena City Code
- Assessment is calculated per sq. ft. of each lot/parcel above the base fee
- Boundaries of the district are reset with a separate Resolution prior to adopting the assessment resolution
- **Rates have not been changed in several years. The following outlines the rate changes for Tax Year 2025:**

### Rates:

Residential/Vacant land: ~~\$206.16~~ **\$216.47** base fee

Mobile Home Parks: ~~\$82.46~~ **\$86.58** base fee (per manufactured home)

### Commercial:

- Less than 6,000 sq. ft. = ~~\$360~~ **\$378** base fee
- Greater than 6,000 sq. ft. up to 1 million sq. ft. = ~~\$0.06~~ **\$0.07** per sq. ft.



# Transportation Systems

## Notable changes to Street Assessments:

Property owners will have the opportunity to apply to the city for a re-evaluation of their commercial land to be assessed as “Vacant” instead of “Commercial” if 40% or more of the lot is considered undeveloped.

If a commercial lot owner proves that more than 40% of the lot is undeveloped, the lot is assessed as follows:

- Commercial rate per sq. ft. of developed area for the 1<sup>st</sup> 1 million or more sq. ft. per lot plus the rate established for a vacant lot.

“Developed area” means any portion of a commercial lot which has been altered from its original state by the creation or addition of buildings, structures, pavement, parking or storage areas, landscaping or other improvements.

Property owners have until August 15th of each year to apply for the re-evaluation in order to be eligible for the reclassification in the coming tax year.

# Transportation Systems

## Assessment to participating Property Owners within City Limits

- Assessment effective Tax Year 2025
- City Commission passed Resolution No. 12075 establishing a sidewalk improvement program to help property owners finance the building, maintenance, and repair of sidewalks, gutters, and curbs
- Owners participating in the program consented to have the City perform the work and enter into a loan agreement to pay back the costs.
- Loans are 10-year, interest free loans
- Currently 204\* loans outstanding to be assessed for Tax Year 2025; paid semi-annually (*\$400,330 outstanding balances*)
- *\*still pending recorded loans from last sidewalk construction season*

S  
i  
d  
e  
w  
a  
l  
k  
P  
r  
o  
g  
r  
a  
m  
L  
o  
a  
n  
s



# Transportation Systems

**Cost recovery assessment plus penalty to Property Owners within City Limits not complying with city code:**

- **Assessment effective Tax Year 2025**
- **City Commission passed Ordinance No. 3210 in 2015, codifying City Code 7-8-1 which amended property owners' responsibility to remove snow and ice on sidewalks adjacent to public rights of way by assessing the cost of removal plus a penalty if the property owner fails to comply with city code.**
- **Property owners are notified**
- **Property owners are given the opportunity to pay the cost of removal; if they default in not-paying, the City assesses the cost of removal on property tax bills**
- **Pending the snow removal fines list from Transportation Service for assessments (if any).**

**Assessment:**

**Cost of removal + \$50 or 30% of cost of removal, whichever is greater**





# Community Development

## **Assessment to participating Property Owners within City Limits**

- **Assessment effective Tax Year 2025**
- **City Commission passed Resolution No. 20218 in 2015 establishing the Residential Energy Efficiency and Renewable Energy Loan Program**
- **Owners participating in the program consented to an agreement to authorize a loan and assess the property until the loan is settled**
- **Loans are 10-year, interest free loans**
- **To date, over 65 projects have been authorized**
- **Maximum loan is \$12,000 per lot/parcel**
- **Currently \$408,000 loans outstanding.**



# Finance

## D i s t r i c t s

### **Assessment to each Property Owner within each Lighting District**

- **Assessment effective Tax Year 2025**
- **Lighting Districts are created according to MCA 7-12-4301 for the purpose of lighting streets and public rights of way**
- **Each lot/parcel within the boundaries of a lighting district are assessed to defray the cost of installing and maintaining the lighting system**
- **Lots/parcels are assessed based on their proportionate share of the total square feet in the district**
- **Assessments are calculated each year and based on the recovery costs per sq. ft. and maintaining a cash reserve equal to 50% of the annual costs**
- **There are currently 53 lighting districts within the city limits**
- **Each district assessment is different; calculations are still pending and will be listed on the Resolution of Intention.**



# Average Lot/Parcel Cost

The average lot/parcel with 2,222 sq. ft. in Helena may pay the following estimated assessments in Tax Year 2025 (*not including loan programs*):

Solid Waste	\$ 218.10
Stormwater	46.16
Landfill Monitoring	7.23
Open Lands	20.00
Urban Forestry	39.00
Streets Maintenance	216.47
Lighting District	200.00
Total	<u><b>\$746.96</b></u>



# Questions?

