

RESOLUTION NO. 99- 17495

A RESOLUTION RELATING TO SPECIAL IMPROVEMENT DISTRICT NO. 1343; DECLARING IT TO BE THE INTENTION OF THE CITY COUNCIL TO CREATE THE DISTRICT FOR THE PURPOSE OF UNDERTAKING CERTAIN LOCAL IMPROVEMENTS AND FINANCING THE COSTS THEREOF AND INCIDENTAL THERETO THROUGH THE ISSUANCE OF SPECIAL IMPROVEMENT DISTRICT BONDS SECURED BY THE CITY'S SPECIAL IMPROVEMENT DISTRICT REVOLVING FUND.

BE IT RESOLVED by the City Council of the City of Billings (the "City"), Montana, as follows:

Section 1. Proposed Improvements; Intention to Create District. The City proposes to undertake certain local improvements (the "Improvements") to benefit certain property located in the City. The Improvements consist of providing water mains and services; sanitary sewer mains and services; storm drainage mains and services; curb, gutter, sidewalk; street improvements; street lighting; and a traffic signal upgrade to King Avenue West from the bridge over the BBWA to, and including, 32nd Street West from King Avenue West, south to the bridge over the BBWA canal (as shown on Exhibit "A"), and as more particularly described in Section 5. The total estimated costs of the improvements are \$4,142,000. The costs of the Improvements are to be paid from 1) Special Improvement District Bonds and 2) cash contribution from the City in the amount of \$150,000, as described in Section 9(e). It is the intention of this Council to create and establish in the City under Montana Code Annotated, Title 7, Chapter 12, Parts 41 and 42, as amended, a Special Improvement District (the "District") for the purpose of financing costs of the Improvements and paying costs incidental thereto, including costs associated with the sale and security of Special Improvement District Bonds drawn on the District (the "Bonds"), the creation and administration of the District, and the funding of a deposit to the City's Special Improvement District Revolving Fund (the "Revolving Fund"). The total estimated costs of the Improvements, including such incidental costs, to be financed by the Bonds are \$3,992,000. The Bonds are to be payable primarily from special assessments to be levied against property in the District, which property will be specially benefitted by the Improvements in an amount not less than \$3,992,000.

Section 2. Number of District. The District, if the same, shall be created and established, shall be known and designated as Special Improvement District No. 1343 of the City of Billings, Montana.

Section 3. Boundaries of District. The limits and boundaries of the District are depicted on a map attached as Exhibit "A" hereto (which is hereby incorporated herein and made a part hereof), which boundaries are designated and confirmed as the boundaries of the District. A listing of each of the properties in the District is shown on Exhibit "C" hereto (which is hereby incorporated herein and made a part hereof).

Section 4. Benefitted Property. The District and territory included within the limits and boundaries described in Section 3, and as shown on Exhibits "A", "B", and "C", are hereby declared to be the Special Improvement District and the territory which will benefit and be benefitted by the Improvements and will be assessed for the costs of the Improvements as described in Section 7. The property included within said limits and boundaries is hereby declared to be the property benefitted by the Improvements.

Section 5. General Character of the Improvements. The general character of the Improvements is to provide the following Improvements:

Water mains and service lines in King Avenue West, South 29th Street West, South 30th Street West, South 31st Street West, Cel Avenue, and approximately 450 feet in South 32nd Street West.

Storm drain mains and service lines in King Avenue West, South 32nd Street West, South 29th Street West, South 30th Street West, South 31st Street West, and Cel Avenue.

Storm drain inlets and piping in King Avenue West, South 32nd Street West, South 29th Street West, South 30th Street West, South 31st Street West, and Cel Avenue.

Sanitary sewer mains and service lines in South 29th Street West, South 30th Street West, Cel Avenue, and approximately 234 feet in South 32nd Street West.

Curb and gutter, asphalt surfacing, and base course gravel on the north and south side of King Avenue West, the east and west sides of South 32nd Street West, South 29th Street West, South 30th Street West, South 31st Street West, and Cel Avenue.

Sidewalk on the north and south sides of King Avenue West, the east side of South 32nd Street West, and on property that is currently developed on both sides of South 29th Street West, South 30th Street West, South 31st Street West, and Cel Avenue. The lots that are not developed will install sidewalk at the time of site development.

Arterial street lighting on King Avenue West and South 32nd Street West.

The existing traffic signal at the intersection of King Avenue West and South 32nd Street West will be modified/upgraded.

A raised centerline median on King Avenue West.

Section 6. Engineer and Estimated Cost. Engineering, Inc., Suite 200 Creekside, 1001 South 24th Street West, Billings, MT 59108, shall be the engineer for the District. The engineer has estimated that the costs of the improvements, including all incidental costs, is \$4,142,000.

Section 7. Assessment Methods; Combination of Methods. The costs of the Improvements shall be assessed to properties within the District for one or more of 12 assessment items, as shown on Exhibit "C", and shall be based on frontage, actual area, and utility service connection methods of assessment, as described in Sections 7-12-4162, 4163, and 4164 M.C.A., as particularly applied and set forth in this Section 7.

7.01 Frontage Method.

a) Assessment Item #1 is the base cost for street improvements of a commercial street. A commercial street is defined by an equivalent width of 49 feet back of curb to back of curb. This will consist of base gravel, asphalt surfacing, and curb and gutter for one half of the commercial street. The total estimated cost of Assessment Item #1 is \$861,809.17. All lots in the District, except those lots that have frontage on Henesta Drive from South 29th Street West to South 30th Street West, will be assessed a commercial half-width of no more than \$64.74 per lineal foot of frontage. The total lineal footage of the properties in the District to be assessed for Assessment Item #1 is 13,311.85 lineal feet. The assessment for each lot, tract, or parcel of land to be assessed for the Assessment Item #1 improvements is shown on Exhibit "C", hereto.

b) Assessment Item #2 is the base cost for street improvements of a residential street. This will consist of base gravel, asphalt surfacing, and curb and gutter for one-half of the width of residential street. The total estimated cost of Assessment Item #2 is \$51,513.03. The residential lots on Henesta Drive from South 29th Street West to South 30th Street West will be assessed a residential half-width of no more than \$42.59 per lineal foot of frontage. The total lineal footage of the properties to be assessed for Assessment Item #2 is 1,209.51 lineal feet. The assessment for each lot, tract, or parcel of land to be assessed for the Assessment Item #2 improvements is shown on Exhibit "C", hereto.

c) Assessment Item #3 is for King Avenue arterial widening improvements. The total estimated cost of Assessment Item #3 improvements is \$94,322.36. King Avenue from the bridge over the BBWA to South 32nd Street West will be a four-lane street with a center lane median.

The cost of the extra width, beyond the typical 49 feet of a commercial street, for King Avenue will be to each lot, tract, or parcel of land in the District that has frontage on King Avenue. The total lineal footage of the properties in the District with King Avenue frontage is 3,717.87 lineal feet. The cost of Assessment Item #3 improvements, per lineal foot of frontage, shall not exceed \$25.37. The assessment for each lot, tract, or parcel of land to be assessed for the Assessment Item #3 improvements is shown on Exhibit "C", hereto.

d) Assessment Item #4 is for the construction of 5-foot sidewalk. The total estimated cost of Assessment Item #4 improvements is \$119,534.39 and shall be assessed against each lot, tract, or parcel of land that will receive 5-foot sidewalk. The total frontage of Assessment Item #4 is 5,749.61 lineal feet. The cost of Assessment Item #4 improvements, per lineal foot of frontage, shall not exceed \$20.79. The assessment for each lot, tract, or parcel of land for the Assessment Item #4 improvements is shown on Exhibit "C", hereto.

e) Assessment Item #5 is the construction of 7-foot sidewalk. The total estimated cost of Assessment Item #5 is \$15,566.57 and shall be assessed against each lot, tract, or parcel of land that has 7-foot sidewalk constructed along its frontage. The total frontage of Assessment Item #5 is 534.75 lineal feet. The cost of Assessment Item #5 improvements, per lineal foot of frontage, shall not exceed \$29.11. The assessment for each lot, tract, or parcel of land for the Assessment Item #5 improvements is shown on Exhibit "C", hereto.

7.02 Actual Area Method.

a) Assessment Item #6 is for additional arterial costs associated with King Avenue improvements. These costs include storm drain main, signal modifications at the intersection of King Avenue West and South 32nd Street West, and arterial street lighting. The estimated costs of Assessment Item #6 improvements is \$2,212,098.99 and shall be assessed against each lot, tract, or parcel of land in the District that is zoned for commercial use. These lots, tracts, or parcels of land will be assessed for that part of the cost of the Assessment Item #6 improvements that the assessable area of such lot, tract, or parcel of land bears to the total assessable area of all commercial lots, tracts, or parcels of land, exclusive of streets, avenues, and alleys. The total assessable area of the Assessment Item #6 properties in the District to be assessed is 4,948,860 square feet. The cost of the Assessment Item #6 improvements per square foot of assessable area shall not exceed \$0.45. The assessment for each lot, tract, or parcel of land for the Assessment Item #6 improvements is shown on Exhibit "C", hereto.

7.03 Utility Service Connections Method.

a) Assessment Item #7 is to provide new water mains and water main services. A 16-inch water main extension of 471 feet will be installed in South 32nd Street West. A 12-inch water main and service connections will be constructed in King Avenue West, South 29th Street West, South 30th Street West, South 31st Street West, Henesta Drive, and Cel Avenue. The total estimated cost of Assessment Item #7 improvements is \$339,631.46 and shall be assessed against each lot, tract or parcel of land in the District which receives a new water service from a new water main. The total number of new water services to be provided under Assessment Item #7 improvements is 19. The cost of Assessment Item #7 improvements, per service provided, shall not exceed \$17,875.34. The assessment for each lot, tract, or parcel of land which receives a water service connection under Assessment Item #7 is shown on Exhibit "C", hereto.

b) Assessment Item #8 is to provide a water service stub from an existing water main to property line. The total estimated cost of Assessment Item #8 improvements is \$8,316.32 and shall be assessed against each lot, tract, or parcel of land that receives a water service stub from an existing water main. The total number of water service stubs to be provided under Assessment Item #8 is one. The cost of Assessment Item #8, per water service stub provided, shall not exceed \$8,316.32. The assessment for each lot, tract, or parcel of land which receives a water service stub under Assessment Item #8 is shown on Exhibit "C", hereto.

c) Assessment Item #9 is to provide new sanitary sewer mains, sanitary sewer main extensions, and sanitary sewer service connections to commercial lots. The 8-inch sanitary sewer in South 32nd Street West will receive a 234 foot extension. South 29th Street West and Cel Avenue will

have 8-inch sanitary sewer mains installed, and South 30th Street West will receive a 12-inch sanitary sewer main. The total estimated cost of Assessment Item #9 improvements is \$224,055.24 and shall be assessed against each commercial lot, tract, or parcel of land in the District which receives a new sanitary sewer service. The total number of new sanitary sewer services to be provided under Assessment Item #9 is 17. The cost of Assessment Item #9 improvements, per service provided, shall not exceed \$13,179.72. The assessment for each lot, tract, or parcel of land which receives a sanitary sewer connection under Assessment Item #9 is shown on Exhibit "C", hereto.

d) Assessment Item #10 is to provide a sanitary sewer extension and sanitary sewer service connections to residential lots. The 8-inch sanitary sewer in Henesta Drive will be extended by 160 feet. The total estimated cost of Assessment Item #10 improvements is \$16,580.70 and shall be assessed against each residential lot, tract, or parcel of land which receives a sanitary sewer service. The total number of sanitary sewer services to be provided under Assessment Item #10 is six. The cost of Assessment Item #10 improvements, per service provided, shall not exceed \$2,763.45. The assessment for each lot, tract, or parcel of land which receives a sanitary sewer connection under Assessment Item #10 is shown on Exhibit "C", hereto.

e) Assessment Item #11 is to provide sanitary sewer service to an existing sanitary sewer main. The total estimated cost of Assessment Item #11 is \$4,945.36 and shall be assessed against each lot, tract, or parcel of land that receives a sanitary sewer connection from an existing sanitary sewer main. The total number of sanitary sewer services to be provided under Assessment Item #11 is one. The cost of Assessment Item #11, per sanitary sewer service provided, shall not exceed \$4,945.36. The assessment for each lot, tract, or parcel of land which receives a sanitary sewer service connection under Assessment Item #11 is shown on Exhibit "C", hereto.

f) Assessment Item #12 is for new storm drain mains and services. South 32nd Street West and South 29th Street West will receive an 18-inch storm drain main, inlets, and piping. South 30th Street will receive a 24-inch storm drain main, inlets, and piping. A 21-inch storm drain main, inlets, and piping will be constructed in South 31st Street West. A 15-inch storm drain main, inlets, and piping will be installed in Cel Avenue. The total estimated cost of Assessment Item #12 is \$43,626.40 and shall be assessed against each lot, tract, or parcel of land in the District which receives a new storm drain service connection. The total number of storm drain services provided under Assessment Item #12 is 23. The cost of the Assessment Item #12 improvements, per service, shall not exceed \$1,896.80. The assessment for each lot, tract, or parcel of land for new storm drain services extended under Assessment Item #12 improvements is shown on Exhibit "C", hereto.

7.2 Assessment Methodologies Equitable and Consistent with Benefit. This Council hereby determines that the methods of assessment and the assessment of costs of the specific Improvements against the properties benefitted thereby, as prescribed in this Section 7, are equitable and in proportion to and not exceeding the special benefits derived from the respective Improvements by the lots, tracts, and parcels to be assessed therefore within the District.

Section 8. Payment of Assessments. The special assessments for the costs of the Improvements shall be payable over a term not exceeding 15 years, each in equal semiannual installments of principal, plus interest, or equal semiannual payments of principal and interest. As this Council shall prescribe in the Resolution authorizing the issuance of the Bonds, property owners have the right to prepay assessments as provided by law. Further, all owners shall have the opportunity to prepay their assessments prior to sale of the SID bonds.

Section 9. Method of Financing; Pledge of Revolving Fund; Findings and Determinations. The City will issue the Bonds in an aggregate principal amount not to exceed \$3,992,000 in order to finance the costs of the Improvements. Principal of and interest on the Bonds will be paid from special assessments levied against the properties in the District. This Council further finds it is in the public interest, and in the best interest of the City and the District, to secure payment of principal and interest on the Bonds by the Revolving Fund and hereby authorizes the City to enter into the undertakings and agreements authorized in Section 7-12-4225 in respect of the bonds.

In determining to authorize such undertakings and agreements, this Council has taken into consideration the following factors:

a) Estimated Market Value of Parcels. The estimated existing market value of the lots, tracts, or parcels in the District as of the date of adoption of this Resolution, as estimated by the County Assessor for property tax purposes, ranges from \$11,246 to \$1,373,177, with an average existing market value of \$215,290 and a median of \$103,155, as set forth in Exhibit "E". Nine of the properties in the District are zoned Residential, ten are zoned Community Commercial, one is zoned Planned Unit Development (currently residential manufactured homes), one is Residential Manufactured Homes, and the remaining 18 are zoned Controlled Industrial. Some of the properties zoned controlled industrial are not yet developed, but it is anticipated that once the Improvements are completed, the unimproved lots, tracts, or parcels will be developed and improved, which Improvements will further increase the market value of these properties.

The estimated minimum market value of the lots, tracts, or parcels after the Improvements have been completed, as estimated by the engineer, based on the current existing market values of the properties described above for property tax purposes will increase as a result of the Improvements in an amount not less than the amount of proposed assessments for each lot, tract, or parcel of land. The special assessments to be levied under Section 7 against each lot, parcel, or tract in the District are less than the estimated minimum market values of the lot, parcel, or tract as a result of construction of the Improvements.

b) Diversity of Property Ownership. There are 39 parcels to be assessed within the District. The total number of property owners within the District is 26. Two parcels, Lots 1 and 2, Block 18A, Lampman Subdivision, have a combined total of 24 tax code numbers. Each of these 24 tax codes owns 1/24th of these two lots. Of the 26 property owners, United Industries, a Montana corporation, owns 33 percent of the area to be assessed. The remaining 25 different property owners constitute 67 percent of the total area of the District. It is anticipated that the lots owned by United Industries, once the improvements are complete, will be sold to other property owners to be developed, and there will be an even greater degree of diversity.

c) Comparison of Special Assessments and Property Taxes and Market Value. Based on an analysis of the proposed and any outstanding special assessments (whether or not delinquent), and any delinquent property taxes (as well as any known industrial development bonds theretofore issued and secured by a mortgage against a parcel in the District) against each lot, parcel, or tract in the District in comparison to the estimated market value of such lot, parcel, or tract after the Improvements, the City concludes that, overall, the estimated minimum market value of the lots, parcels, or tracts of land in the District exceeds the sum of special assessments and delinquent property taxes. In other words, the special assessments to be levied against each lot, tract, or parcel of land in the District is less than the estimated minimum market value of the lot, tract, or parcel as a result of construction of the Improvements.

d) Delinquencies. An analysis of the amount of delinquencies in the payment of outstanding special assessments or property taxes levied against the properties in the District indicates that 3.7% of the total area of the District is delinquent. Each property in the District is paying on a maximum of one (1) SID, with those being paid in the years 1999 through 2008, as shown below.

<u>SID</u>	<u>Built</u>	<u>Year Paid Off</u>
1243	Sidewalk, Water, Sanitary Sewer – Willow Bend Sub.	2000
1315	Sanitary Sewer – Lampman Sub.	2008
1320	Street Improvements – 3100 Block of Henesta Drive	2006

e) Public Benefit of the Improvements. The total estimated cost of installing these public improvements is \$4,142,000. The City will contribute \$150,000 to help with the signal upgrade and installation of storm drain main in King Avenue West. The remaining \$3,992,000 would be recovered through direct assessments to property owners within the District. The public improvements contemplated under the terms of this proposed District include street and utility improvements to King Avenue West, Henesta Drive, Cel Avenue, South 32nd Street West, South 31st Street West, South 30th Street West, and South 29th Street West.

The District will provide necessary street improvements and utilities to 15 parcels that are currently undeveloped. Once the Improvements are complete, the undeveloped parcels will see an increase in site development which will, thereby, increase the market value and taxable assessment for these individual properties. Although a portion of the area to be assessed is currently vacant, the proposed District, as a whole, meets the City's "Raw Land District" requirements by the amount of developed land in the District. In the District, 24 out of 39 properties, or 61.5 percent, are developed. By area, 56 percent of the District is developed and also accounts for 56.4 percent of the assessments.

Section 10. Public Hearing Protests. At any time within fifteen (15) days from and after the date of the first publication of the Notice of Passage and approval of this Resolution, any owner of real property within the District subject to assessment and taxation for the cost and expense of making the Improvements may make and file with the City Clerk until 5:00 p.m., M.T., on the expiration date of said 15-day period (September 10, 1999), written protest against the proposed improvements, or against the extension or creation of the District or both; and this Council will at its next regular meeting after the expiration of the fifteen (15) days in which such protest in writing can be made and filed, proceed to hear all such protests so made and filed; which said, regular meeting will be held on Monday, the 13th day of September 1999, at 7:30 p.m., in the council chambers at 220 North 27th Street in Billings, Montana.

Section 11. Notice of Passage of Resolution of Intention. The City Clerk is hereby authorized and directed to publish or cause to be published a copy of a notice of the passage of this Resolution in the *Billings Times*, a newspaper of general circulation in the county on August 26 and September 2, 1999, in the form and manner prescribed by law, and to mail or cause to be mailed a copy of said notice to every person, firm, or corporation, or the agent of such person, firm, or corporation, having real property within the District listed in his or her name upon the last completed assessment roll for state, county, and school district taxes, at his last known address, on or before the same day such notice is first published.

PASSED AND ADOPTED by the City Council of the City of Billings, Montana, this 23rd day of August 1999.

THE CITY OF BILLINGS

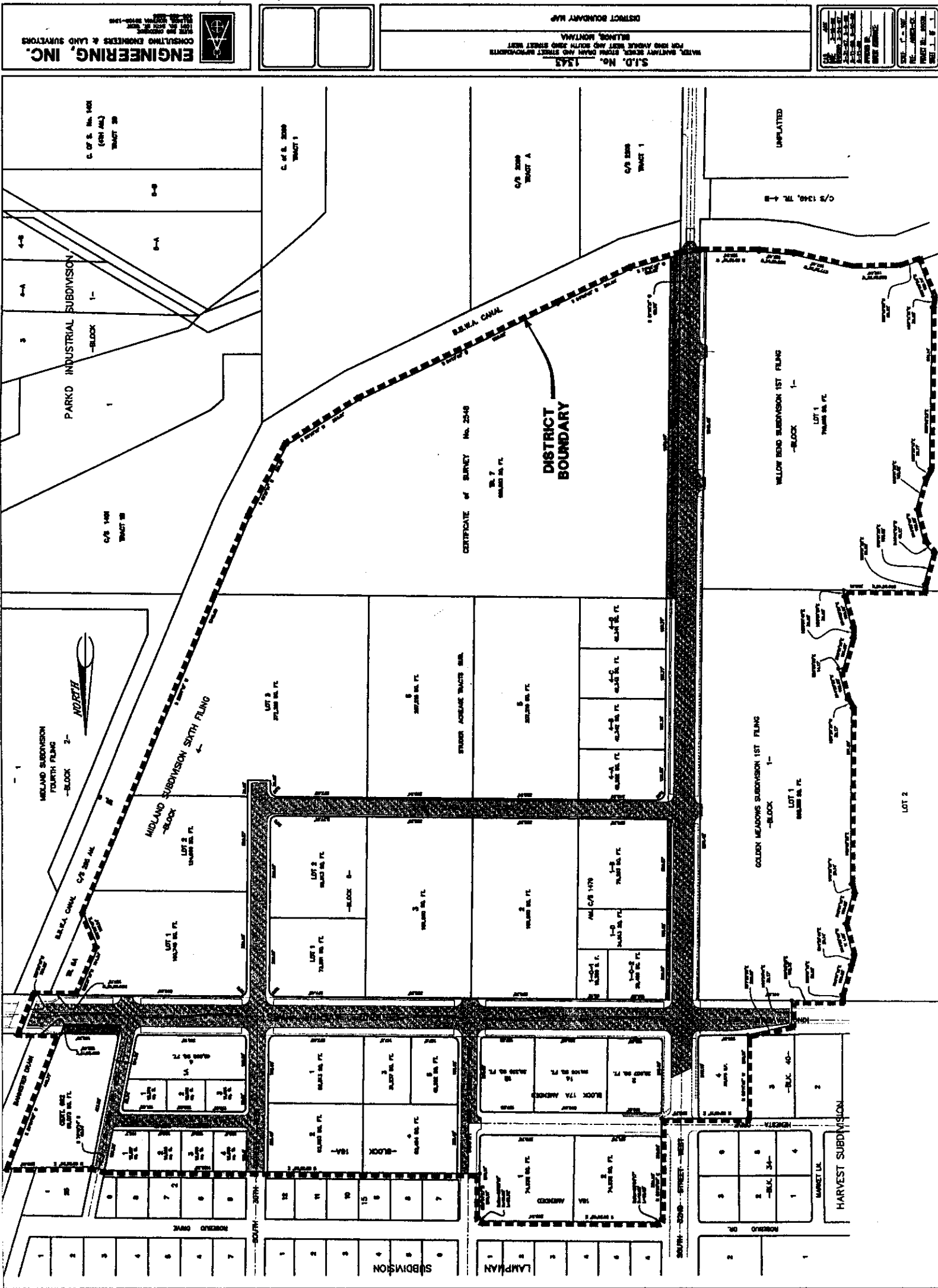
BY Charles F. Tooley
Charles F. Tooley Mayor



ATTEST:

BY Marita Herold
Marita Herold, CMC/AEE City Clerk

EXHIBIT A



ENGINEERING, INC.
CONSULTING ENGINEERS & LAND SURVEYORS
1001-1003 WEST 10TH AVENUE, SUITE 100
BILLINGS, MONTANA 59102

S.I.D. No. 1343
WATER, SANITARY SEWER, DRAIN AND STREET IMPROVEMENTS
FOR 2000 AVENUE WEST AND SOUTH 20TH STREET WEST
BILLINGS, MONTANA

DATE	FILE NO.	PLAT NO.	BLK.	LOT



ENGINEERING, INC.

Consulting Engineers and Land Surveyors

EXHIBIT B

District Boundary Description

SID 1343

King Avenue West, South 32nd Street West, South 31st Street West,
South 30th Street West, South 29th Street West, Henestá Drive and Cel
Avenue

The district boundary encompasses a gross area of 5,861,786 square feet with a total net assessable area of 5,043,439 square feet, more particularly described as follows:

Beginning at a point which is the northeast corner of Certificate of Survey 662; thence, S20°34'00"W a distance of 446.77 feet; thence, S89°28'17"E a distance of 122.69 feet; thence, S20°29'16"W a distance of 130.90 feet; thence, N89°26'13"W a distance of 127.12 feet; thence, S22°37'13"W a distance of 164.34 feet; thence, S22°22'47"E a distance of 113.14 feet; thence, S22°37'13"W a distance of 1345.60 feet; thence, S26°21'01"W a distance of 251.12 feet; thence, S58°19'16"W a distance of 264.91 feet; thence, S64°17'46"W a distance of 683.52 feet; thence, S64°03'46"W a distance of 251.60 feet; thence, S73°42'46"W a distance of 160.68 feet; thence, S81°26'31"W a distance of 60.79 feet; thence, S89°32'19"W a distance of 183.04 feet; thence, N85°43'44"W a distance of 107.40 feet; thence, N77°26'36"W a distance of 187.49 feet; thence, S88°22'59"W a distance of 150.09 feet; thence, S69°16'08"W a distance of 58.22 feet; thence, N22°00'54"W a distance of 122.14 feet; thence, N7°11'51"E a distance of 33.05 feet; thence, N0°09'23"E a distance of 501.14 feet; thence, N29°30'13"E a distance of 32.17 feet; thence, N15°01'20"E a distance of 103.52 feet; thence, N14°58'40"W a distance of 103.53 feet; thence, N40°41'00"W a distance of 42.21 feet; thence, N15°01'20"E a distance of 103.53 feet; thence, N0°01'20"E a distance of 20.00 feet; thence, S89°58'40"E a distance of 255.61 feet; thence, N0°01'09"E a distance of 19.98 feet; thence, N14°58'50"W a distance of 100.00 feet; thence, N0°30'46"E a distance of 32.00 feet; thence, N15°01'10"E a distance of 100.00 feet; thence, S89°58'50"E a distance of 14.17 feet; thence, N14°58'50"W a distance of 100.00 feet; thence, N29°29'37"W a distance of 32.17 feet; thence, N0°09'23"E a distance of 551.88 feet; thence, N16°05'09"W a distance of 29.14 feet; thence, N15°01'10"E a distance of 100.00 feet; thence, N14°58'50"W a distance of 100.00 feet; thence, N14°25'40"E a distance of 33.04 feet; thence, N15°01'10"E a distance of 100.00 feet; thence, N0°01'10"E a distance of 20.00 feet; thence, N89°58'50"E a distance of 152.78 feet; thence, N0°30'41"E a distance of 78.13 feet; thence, N77°39'56"E a distance of 137.68 feet; thence, N0°11'49"W a distance of 260.21 feet; thence, N89°48'11"E a distance of 265.77 feet; thence, N0°35'00"E a distance of 310.04 feet; thence, along a curve to the right with $\Delta=89°54'17"$, $R=10.00$ feet a distance of 15.69 feet; thence, S89°30'43"E a distance of 543.49 feet; thence, along a curve to the right with $\Delta=90°05'10"$, $R=10.00$ feet a distance of 15.72 feet; thence, S0°34'27"W a distance of 136.19 feet; thence, S89°30'00"E a distance of 1163.39 feet; thence, S73°42'14"E a distance of 40.14 feet; thence, N89°26'00"E a distance of 250.95 feet to the point of beginning, encompassing a gross area of 5,861,786 square feet and a net assessable area of 5,043,439 square feet.

EXHIBIT D

S.I.D. No. 1343 FOR KING AVENUE WEST AND SOUTH 32ND STREET WEST

CERTIFICATE OF SURVEY 682	TAX CODE	LOT AREA	ASSESSMENT AREA	EST. COST
LAMPMAN SUBDIVISION	0-4228	BLK 1A	BLK 1A	BLK 1A
	0-4777	LOT 1	12.00 S.F.	12.00 S.F.
	0-4778	LOT 2	12.00 S.F.	12.00 S.F.
	0-4779	LOT 3	12.00 S.F.	12.00 S.F.
	0-4780	LOT 4	12.00 S.F.	12.00 S.F.
	0-4781	LOT 5	12.00 S.F.	12.00 S.F.
	0-4782	LOT 6	12.00 S.F.	12.00 S.F.
	0-4783	LOT 7	12.00 S.F.	12.00 S.F.
	0-4784	LOT 8	12.00 S.F.	12.00 S.F.
	0-4785	LOT 9	12.00 S.F.	12.00 S.F.
	0-4786	LOT 10	12.00 S.F.	12.00 S.F.
	0-4787	LOT 11	12.00 S.F.	12.00 S.F.
	0-4788	LOT 12	12.00 S.F.	12.00 S.F.
	0-4789	LOT 13	12.00 S.F.	12.00 S.F.
	0-4790	LOT 14	12.00 S.F.	12.00 S.F.
HARVEST SUBDIVISION	0-4229	BLK 4B	BLK 4B	BLK 4B
	0-4230	LOT 1	12.00 S.F.	12.00 S.F.
	0-4231	LOT 2	12.00 S.F.	12.00 S.F.
	0-4232	LOT 3	12.00 S.F.	12.00 S.F.
	0-4233	LOT 4	12.00 S.F.	12.00 S.F.
	0-4234	LOT 5	12.00 S.F.	12.00 S.F.
	0-4235	LOT 6	12.00 S.F.	12.00 S.F.
	0-4236	LOT 7	12.00 S.F.	12.00 S.F.
	0-4237	LOT 8	12.00 S.F.	12.00 S.F.
	0-4238	LOT 9	12.00 S.F.	12.00 S.F.
	0-4239	LOT 10	12.00 S.F.	12.00 S.F.
	0-4240	LOT 11	12.00 S.F.	12.00 S.F.
	0-4241	LOT 12	12.00 S.F.	12.00 S.F.
	0-4242	LOT 13	12.00 S.F.	12.00 S.F.
	GOLDEN MEADOWS 1ST FILING	0-4243	BLK 5	BLK 5
0-4244		LOT 1	12.00 S.F.	12.00 S.F.
0-4245		LOT 2	12.00 S.F.	12.00 S.F.
0-4246		LOT 3	12.00 S.F.	12.00 S.F.
0-4247		LOT 4	12.00 S.F.	12.00 S.F.
0-4248		LOT 5	12.00 S.F.	12.00 S.F.
0-4249		LOT 6	12.00 S.F.	12.00 S.F.
0-4250		LOT 7	12.00 S.F.	12.00 S.F.
0-4251		LOT 8	12.00 S.F.	12.00 S.F.
0-4252		LOT 9	12.00 S.F.	12.00 S.F.
0-4253		LOT 10	12.00 S.F.	12.00 S.F.
0-4254		LOT 11	12.00 S.F.	12.00 S.F.
0-4255		LOT 12	12.00 S.F.	12.00 S.F.
0-4256		LOT 13	12.00 S.F.	12.00 S.F.
WILLOW WIND SUBDIVISION		0-4257	BLK 6A	BLK 6A
	0-4258	LOT 1	12.00 S.F.	12.00 S.F.
	0-4259	LOT 2	12.00 S.F.	12.00 S.F.
	0-4260	LOT 3	12.00 S.F.	12.00 S.F.
	0-4261	LOT 4	12.00 S.F.	12.00 S.F.
	0-4262	LOT 5	12.00 S.F.	12.00 S.F.
	0-4263	LOT 6	12.00 S.F.	12.00 S.F.
	0-4264	LOT 7	12.00 S.F.	12.00 S.F.
	0-4265	LOT 8	12.00 S.F.	12.00 S.F.
	0-4266	LOT 9	12.00 S.F.	12.00 S.F.
	0-4267	LOT 10	12.00 S.F.	12.00 S.F.
	0-4268	LOT 11	12.00 S.F.	12.00 S.F.
	0-4269	LOT 12	12.00 S.F.	12.00 S.F.
	0-4270	LOT 13	12.00 S.F.	12.00 S.F.
	CERTIFICATE OF SURVEY 2248	0-4271	BLK 7A	BLK 7A
0-4272		LOT 1	12.00 S.F.	12.00 S.F.
0-4273		LOT 2	12.00 S.F.	12.00 S.F.
0-4274		LOT 3	12.00 S.F.	12.00 S.F.
0-4275		LOT 4	12.00 S.F.	12.00 S.F.
0-4276		LOT 5	12.00 S.F.	12.00 S.F.
0-4277		LOT 6	12.00 S.F.	12.00 S.F.
0-4278		LOT 7	12.00 S.F.	12.00 S.F.
0-4279		LOT 8	12.00 S.F.	12.00 S.F.
0-4280		LOT 9	12.00 S.F.	12.00 S.F.
0-4281		LOT 10	12.00 S.F.	12.00 S.F.
0-4282		LOT 11	12.00 S.F.	12.00 S.F.
0-4283		LOT 12	12.00 S.F.	12.00 S.F.
0-4284		LOT 13	12.00 S.F.	12.00 S.F.
STUDER ACRES TRACTS		0-4285	BLK 8	BLK 8
	0-4286	LOT 1	12.00 S.F.	12.00 S.F.
	0-4287	LOT 2	12.00 S.F.	12.00 S.F.
	0-4288	LOT 3	12.00 S.F.	12.00 S.F.
	0-4289	LOT 4	12.00 S.F.	12.00 S.F.
	0-4290	LOT 5	12.00 S.F.	12.00 S.F.
	0-4291	LOT 6	12.00 S.F.	12.00 S.F.
	0-4292	LOT 7	12.00 S.F.	12.00 S.F.
	0-4293	LOT 8	12.00 S.F.	12.00 S.F.
	0-4294	LOT 9	12.00 S.F.	12.00 S.F.
	0-4295	LOT 10	12.00 S.F.	12.00 S.F.
	0-4296	LOT 11	12.00 S.F.	12.00 S.F.
	0-4297	LOT 12	12.00 S.F.	12.00 S.F.
	0-4298	LOT 13	12.00 S.F.	12.00 S.F.
	CERTIFICATE OF SURVEY 1579 AL	0-4299	BLK 9	BLK 9
0-4300		LOT 1	12.00 S.F.	12.00 S.F.
0-4301		LOT 2	12.00 S.F.	12.00 S.F.
0-4302		LOT 3	12.00 S.F.	12.00 S.F.
0-4303		LOT 4	12.00 S.F.	12.00 S.F.
0-4304		LOT 5	12.00 S.F.	12.00 S.F.
0-4305		LOT 6	12.00 S.F.	12.00 S.F.
0-4306		LOT 7	12.00 S.F.	12.00 S.F.
0-4307		LOT 8	12.00 S.F.	12.00 S.F.
0-4308		LOT 9	12.00 S.F.	12.00 S.F.
0-4309		LOT 10	12.00 S.F.	12.00 S.F.
0-4310		LOT 11	12.00 S.F.	12.00 S.F.
0-4311		LOT 12	12.00 S.F.	12.00 S.F.
0-4312		LOT 13	12.00 S.F.	12.00 S.F.
STUDER ACRES TRACTS		0-4313	BLK 4	BLK 4
	0-4314	LOT 1	12.00 S.F.	12.00 S.F.
	0-4315	LOT 2	12.00 S.F.	12.00 S.F.
	0-4316	LOT 3	12.00 S.F.	12.00 S.F.
	0-4317	LOT 4	12.00 S.F.	12.00 S.F.
	0-4318	LOT 5	12.00 S.F.	12.00 S.F.
	0-4319	LOT 6	12.00 S.F.	12.00 S.F.
	0-4320	LOT 7	12.00 S.F.	12.00 S.F.
	0-4321	LOT 8	12.00 S.F.	12.00 S.F.
	0-4322	LOT 9	12.00 S.F.	12.00 S.F.
	0-4323	LOT 10	12.00 S.F.	12.00 S.F.
	0-4324	LOT 11	12.00 S.F.	12.00 S.F.
	0-4325	LOT 12	12.00 S.F.	12.00 S.F.
	0-4326	LOT 13	12.00 S.F.	12.00 S.F.
	MELAND BAR, 6TH FILING	0-4327	BLK 8	BLK 8
0-4328		LOT 1	12.00 S.F.	12.00 S.F.
0-4329		LOT 2	12.00 S.F.	12.00 S.F.
0-4330		LOT 3	12.00 S.F.	12.00 S.F.
0-4331		LOT 4	12.00 S.F.	12.00 S.F.
0-4332		LOT 5	12.00 S.F.	12.00 S.F.
0-4333		LOT 6	12.00 S.F.	12.00 S.F.
0-4334		LOT 7	12.00 S.F.	12.00 S.F.
0-4335		LOT 8	12.00 S.F.	12.00 S.F.
0-4336		LOT 9	12.00 S.F.	12.00 S.F.
0-4337		LOT 10	12.00 S.F.	12.00 S.F.
0-4338		LOT 11	12.00 S.F.	12.00 S.F.
0-4339		LOT 12	12.00 S.F.	12.00 S.F.
0-4340		LOT 13	12.00 S.F.	12.00 S.F.

TOTAL LOT AREA = 68,880 S.F.
 TOTAL ASSESSMENT AREA = 68,880 S.F.
 TOTAL ESTIMATED ASSESSMENT COST = \$2,800,000

ENGINEERING, INC.
 CONSULTING ENGINEERS & LAND SURVEYORS
 1100 14TH ST. WEST
 BILLINGS, MONTANA 59102-1400
 PHONE: 254-1100
 FAX: 254-1101



S.I.D. No. 1343
 WATER, SANITARY SEWER, STORM DRAIN AND STREET IMPROVEMENTS
 FOR KING AVENUE WEST AND SOUTH 32ND STREET WEST
 BILLINGS, MONTANA
 DISTRICT BOUNDARY MAP

DATE: 1/1/00
 DRAWN BY: J. J. JENSEN
 CHECKED BY: J. J. JENSEN
 SCALE: AS SHOWN
 SHEET NO.: 1343-1
 SHEET TOTAL: 1343-1

Exhibit E
**SID 1343-Street and Utility Improvements for King Ave,
S 32nd St. W., S 31st St. W., S. 30th St. W., S. 29th St. W.,
Cel Avenue, and Henesta Drive**

Tax Code	SID #	SID Pay-off	Delinquent	SID 1343 Estimate	Total Estimate	Existing Market Value	Estimated Market Value After SID 1343	Zoning
A-24451				\$373,848.65	\$373,848.65	\$546,557.00	\$920,405.65	Planned Unit Development
A-26748				\$388,906.96	\$388,906.96	\$533,551.00	\$922,457.96	Residential Manufactured Home
A-27836	1243	\$9,208.21		\$65,738.03	\$74,946.24	\$203,125.00	\$278,071.24	Controlled Industrial
A-27837				\$34,302.12	\$34,302.12	\$211,252.00	\$245,554.12	Controlled Industrial
A-27838				\$65,356.77	\$65,356.77	\$74,471.00	\$139,827.77	Controlled Industrial
A-27839				\$65,355.68	\$65,355.68	\$30,578.00	\$95,933.68	Controlled Industrial
A-28668				\$33,474.83	\$33,474.83	\$97,784.00	\$131,258.83	Residential 6000
A-28669- A-28699	1320	\$1,426.56		\$66,942.96	\$68,369.52	\$1,373,177.00	\$1,441,546.52	Residential 6000
A-29029				\$12,346.20	\$12,346.20	\$368,264.00	\$380,610.20	Community Commercial
A-29030			\$2,487.85	\$56,787.84	\$59,275.69	\$88,871.00	\$148,146.69	Community Commercial
A-29031			\$1,241.44	\$50,025.22	\$51,266.66	\$44,351.00	\$95,617.66	Community Commercial
A-29032			\$2,482.68	\$61,425.85	\$63,908.53	\$88,689.00	\$152,597.53	Community Commercial
A-29033			\$1,238.40	\$60,230.86	\$61,469.26	\$44,237.00	\$105,706.26	Community Commercial
C-03637				\$79,454.09	\$79,454.09	\$277,572.00	\$357,026.09	Controlled Industrial
C-03637A				\$50,475.53	\$50,475.53	\$111,856.00	\$162,331.53	Controlled Industrial
C-03638				\$60,230.98	\$60,230.98	\$270,955.00	\$331,185.98	Controlled Industrial
C-03638A				\$113,093.80	\$113,093.80	\$143,421.00	\$256,514.80	Controlled Industrial
C-03639				\$180,935.22	\$180,935.22	\$573,768.00	\$754,703.22	Controlled Industrial
C-03640				\$180,935.22	\$180,935.22	\$181,887.00	\$362,822.22	Controlled Industrial
C-03642				\$153,579.26	\$153,579.26	\$194,807.00	\$348,386.26	Controlled Industrial
C-03643				\$153,579.26	\$153,579.26	\$816,155.00	\$969,734.26	Controlled Industrial
C-07767	1315	\$3,443.24		\$12,194.15	\$15,637.39	\$12,551.00	\$28,188.39	Residential 9600
C-07770	1315	\$6,886.37		\$74,435.63	\$81,322.00	\$68,222.00	\$149,544.00	Community Commercial
C-07771	1315	\$3,443.24		\$8,518.85	\$11,962.09	\$11,246.00	\$23,208.09	Residential 9600

Exhibit E
**SID 1343-Street and Utility Improvements for King Ave,
S 32nd St. W., S 31st St. W., S. 30th St. W., S. 29th St. W.,
Cel Avenue, and Henesta Drive**

Tax Code	SID #	SID Pay-off	Delinquent	SID 1343 Estimate	Total Estimate	Existing Market Value	Estimated Market Value After SID 1343	Zoning
C-07773	1315	\$3,443.24		\$7,874.25	\$11,317.49	\$11,260.00	\$22,577.49	Residential 9600
C-07775				\$13,115.38	\$13,115.38	\$136,825.00	\$149,940.38	Residential 9600
C-07776				\$7,022.45	\$7,022.45	\$77,639.00	\$84,661.45	Residential 9600
C-07777				\$7,022.45	\$7,022.45	\$63,215.00	\$70,237.45	Residential 9600
C-07778				\$12,346.20	\$12,346.20	\$93,527.00	\$105,873.20	Residential 9600
C-07975	1320	\$30,567.06		\$44,083.47	\$74,650.53	\$767,578.00	\$842,228.53	Community Commercial
C-07975A	1320	\$21,837.99		\$45,686.97	\$67,524.96	\$22,956.00	\$90,480.96	Community Commercial
C-07979				\$32,239.60	\$32,239.60	\$234,003.00	\$266,242.60	Community Commercial
C-09849				\$28,993.60	\$28,993.60	\$64,556.00	\$93,549.60	Planned Unit Development
C-12351				\$180,522.93	\$180,522.93	\$66,856.00	\$247,378.93	Controlled Industrial
C-12352				\$107,816.66	\$107,816.66	\$57,238.00	\$165,054.66	Controlled Industrial
C-12353				\$218,592.30	\$218,592.30	\$123,303.00	\$341,895.30	Controlled Industrial
C-12354				\$111,609.67	\$111,609.67	\$43,693.00	\$155,302.67	Controlled Industrial
C-12355				\$113,088.63	\$113,088.63	\$49,327.00	\$162,415.63	Controlled Industrial
D-00527	1315	\$13,772.74		\$100,350.66	\$114,123.40	\$108,526.00	\$222,649.40	Community Commercial
D-11575	1315	\$5,961.58		\$546,910.61	\$552,872.19	\$323,747.00	\$876,619.19	Controlled Industrial
Average		\$9,999.02	\$1,862.59	\$99,486.24	\$102,172.26	\$215,289.90	\$317,462.16	
Median		\$6,423.98	\$1,862.06	\$63,390.77	\$66,440.87	\$103,155.00	\$163,735.15	
Low		\$1,426.56	\$1,238.40	\$7,022.45	\$7,022.45	\$11,246.00	\$22,577.49	
High		\$30,567.06	\$2,487.85	\$546,910.61	\$552,872.19	\$1,373,177.00	\$1,441,546.52	