URBAN RENEWAL PLAN

east billings urban renewal district

Urban Renewal Plan for the East Billings Urban Renewal District

Billings, Montana

prepared by

CTA INC.

Affiliated Consultants

Moore Engineering LLC

Taimerica Management Company

November 13, 2006

At the end of the life of this tax increment financing program, it is the hope of all involved that the long-lasting result will be a wonderful place to live, work and play.

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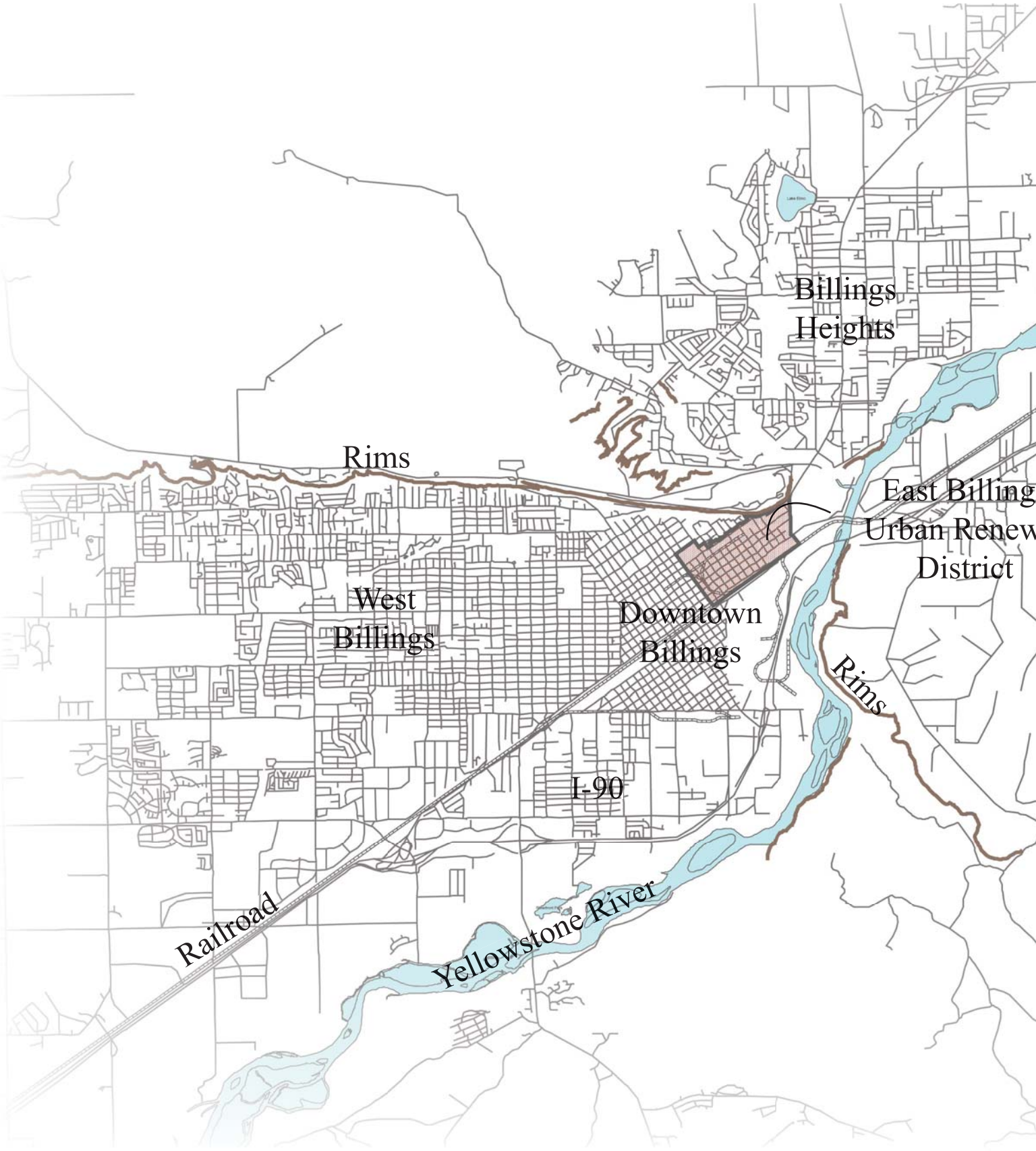

Billings
Heights
Rims
East Billing
Urban Renew
District
West
Billings
Downtown
Billings
Rims
I-90
Railroad
Yellowstone River

A Preface

Executive Summary

In 2005 efforts began to create a tax increment finance district and an urban renewal plan for the East Billings Urban Renewal District culminating in a document that:

- serves as official urban renewal plan
- fulfills Montana state law
- defines district boundaries
- classifies blight
- sets forth the protocol for its authorization, execution, and management
- provides design, economic, and time guidelines
- illustrates development opportunities
- documents baseline taxable property values and potential areas for redevelopment

A tax increment finance district was settled upon and following an independent economic analysis by Taimerica Management Company the local landholders and interested participants joined together to form the Billings Industrial Revitalization District Incorporated (BIRD, Inc.)

Armed with the data collected from numerous public meetings, property owners collaborated to document several opportunities and constraints, the results of which are documented in Part F, Urban Renewal Goals, Plans and Opportunities.

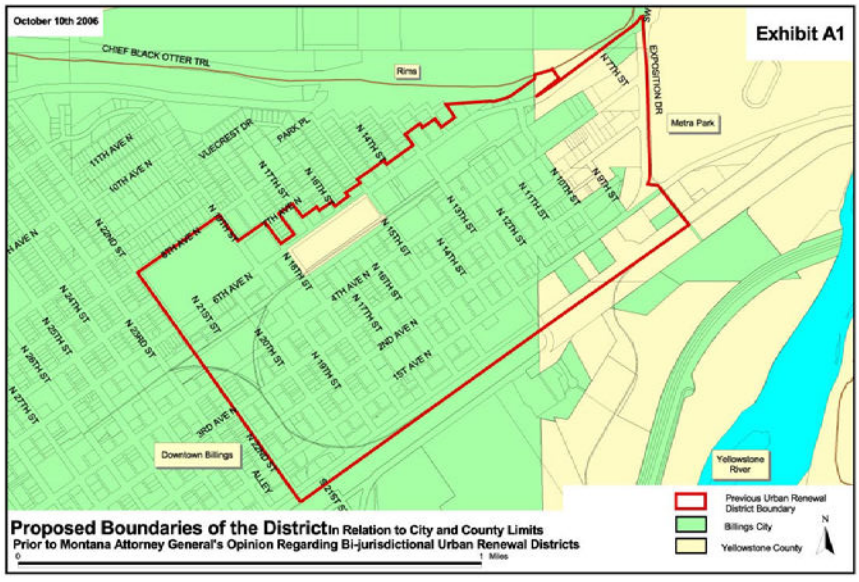
The East Billings Urban Renewal District lies within city boundaries and is situated within the downtown "skewed grid" portion of greater Billings and stretches from North 22nd Street to Exposition Drive and from Burlington Northern Railroad/Montana Rail Link to the area located approximately mid-block of Sixth and Seventh Avenues North.

A requirement of Montana Annotated Code 2005 is the determination of *blight*, which serves to establish the grounds to justify an urban renewal plan supported through a tax increment finance district. To this end the following was documented:

- "the substantial physical dilapidation; deterioration; defective construction, material, and arrangement; or age obsolescence of buildings or improvements, whether residential or nonresidential;"
- "inadequate provision for ventilation, light, proper sanitary facilities, or open spaces as determined by competent appraisers on the basis of an examination of the building standards of the municipality;"
- "inappropriate or mixed uses of land or buildings;"
- "defective or inadequate street layout;"
- "faulty lot layout in relation to size, adequacy, accessibility, or usefulness;"
- "unsanitary or unsafe conditions;"
- "deterioration of site;"
- "improper subdivision or obsolete platting;"
- "the existence of conditions that endanger life or property by fire or other causes;"

Three directives shall be put into operation to ensure that appropriate urban renewal happens. These three directives are first, to establish future initiatives to create design and economic guidelines that are critical in how the design of projects aided by tax increment financing should look; second, to officially establish tax increment financing as a tool to encourage urban renewal; and third, define and establish how the East Billings Urban Renewal District is to be managed and administered.

Maps were created using GIS that show the existing land uses, Zoning, City Limits, and district boundaries.



A vision map was created in an open forum workshop depicting the assets and identifying the gaps that need to be filled. Revitalization of the area ultimately is filling in those gaps.

- To create a vibrant and cohesive extension of the core Downtown Billings area.
- Improve Traffic patterns to further enhance the business experience for the owner and the consumer.
- Create a *Destination Place* where people will want to repeatedly visit.
- Maintain and enhance housing in the district. Residential within a CI zoning allows for single family residential development. Approval from a Special Review for a true mixed-use of development will be required and for multi-family housing a zoning change is required.
- Have state of the art, updated utilities and infrastructure.
- Provide infrastructure for high tech businesses.

The goals and objectives of the group were defined thusly:

Goal: *An economically and culturally vibrant Downtown Billings.*
Objectives:

- Preserve and promote economic development of Downtown Billings.
- Create a strong central 'core' for our community.
- Establish downtown as a recognizable landmark.

Goal: *More housing and business choices within each neighborhood.*
Objectives:

- Improve quality of life.
- Encourage more live-work environments.
- Reduce commuting and subsequent drain on natural resources.
- Develop more self-contained neighborhoods.

Goal: *Rational consideration of all city neighborhoods and county town sites for public funds expenditures.*
Objectives:

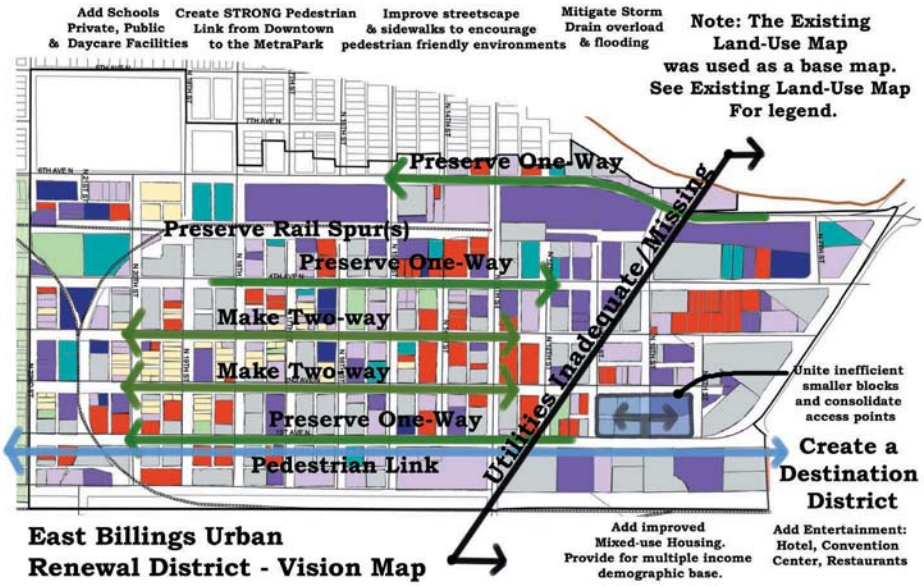
- Identify and prioritize neighborhood needs.
- Empower public to provide direction on capital improvements expenditures.
- Leverage public funds with other resources.

Three directives shall be put into operation to ensure that appropriate urban renewal happens.

1. *Establish future initiatives to create design and economic guidelines that are critical in how the design of projects aided by tax increment financing should look.*
2. *Officially establish tax increment financing as a tool to encourage urban renewal.*
3. *Define and establish how the East Billings Urban Renewal District is to be managed and administered.*

There are several initiatives that have been established for the district. These initiatives have come about through the many meetings with property owners and stakeholders in the district including the vision map work session. These initiatives reflect specific improvements to the district that are desired by the property owners in the district. These improvements involve several components, including, mixed-use development, housing, transportation circulation, infrastructure, and other opportunities for development. Other initiatives are likely to be established during the Urban Renewal Design and Economic Guideline effort (see Part E, Section II).

To this point sixty-four property owners within the district have been called with a phone survey. After having the public good requirement and tax increment financing explained to them they were asked the following question. "If grant funds were made available due to the creation of a TIFD would that encourage you to make improvements (that qualify as benefiting the public good) on your property?" Of the sixty-four attempted contacts twenty-nine answered YES without reservation. Twenty-six were not available for questioning. Only two answered NO with one being very much in favor of the creation of a tax increment finance district for the district and the other being the only one completely opposed. It is anticipated that the same positive results would be the case if the surveyors were able to actually contact the twenty-six who were not available for contact.



The district holds many opportunities for redevelopment and revitalization. It is an exciting prospect to imagine a viable and active business environment with improved interconnections and physical relationships. It is also promising to imagine a re-established appropriate residential presence where small and affordable homes, condominiums, apartments and dwelling units are available for occupancy close to a center of commerce and trade.

The East Billings Urban Renewal District has a tremendous amount of potential to become a viable and reliable economic engine. The district has a great potential to become a destination place where Billings residents and other businesses will purposefully go to be entertained, conduct business, have goods and services manufactured and conduct general commerce. At the end of the life of this tax increment financing program, it is the hope of all involved that the long-lasting result will be a wonderful place to live, work and play.

Acknowledgements

Participants and Stakeholders

City of Billings
- Ron Tussing, Mayor

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- Larry Brewster
- Richard (Dick) Clark
- Peggie Denney Gaghen
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Billings Industrial Revitalization District Inc. Board of Directors (BIRD, Inc.)
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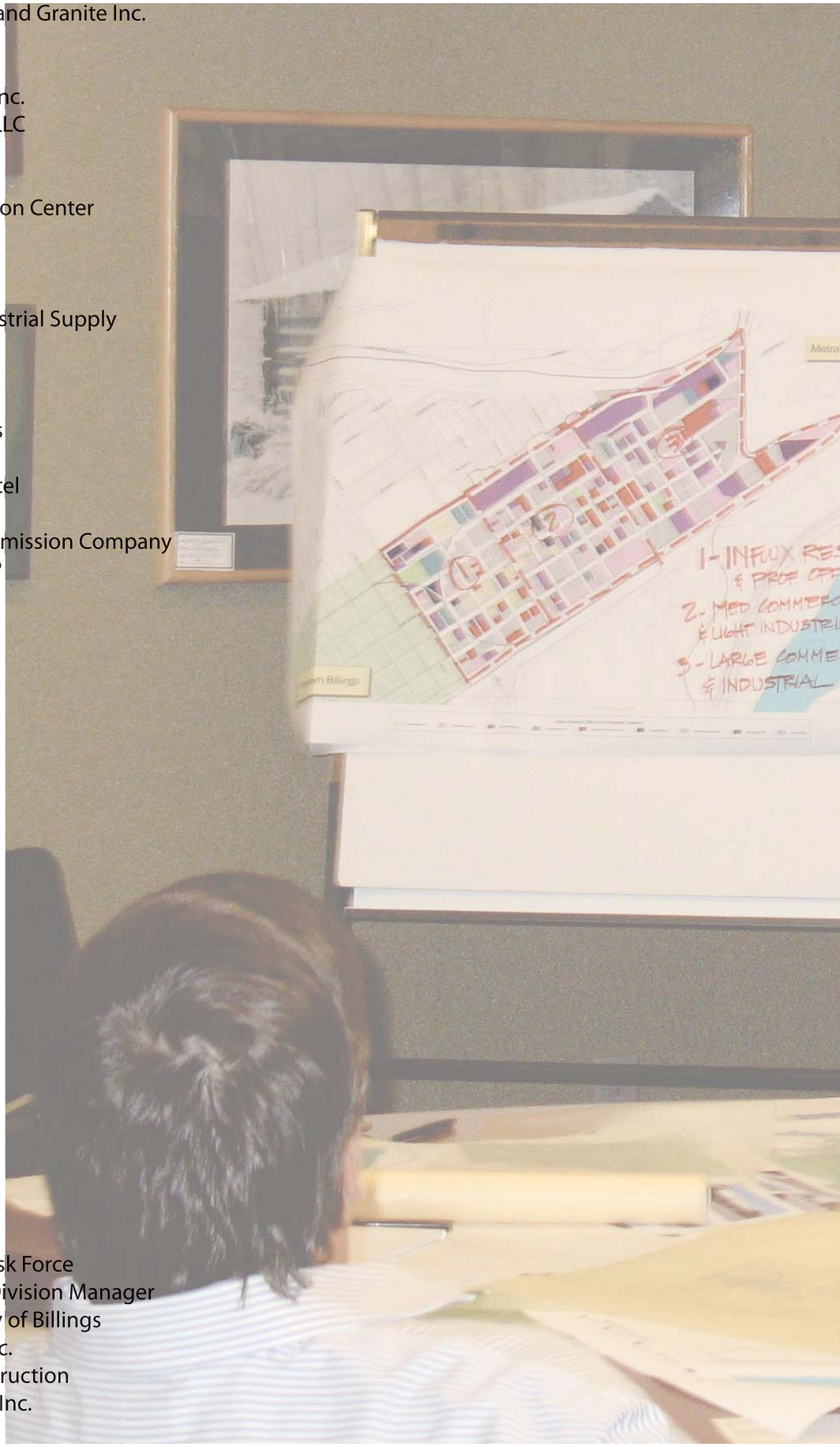

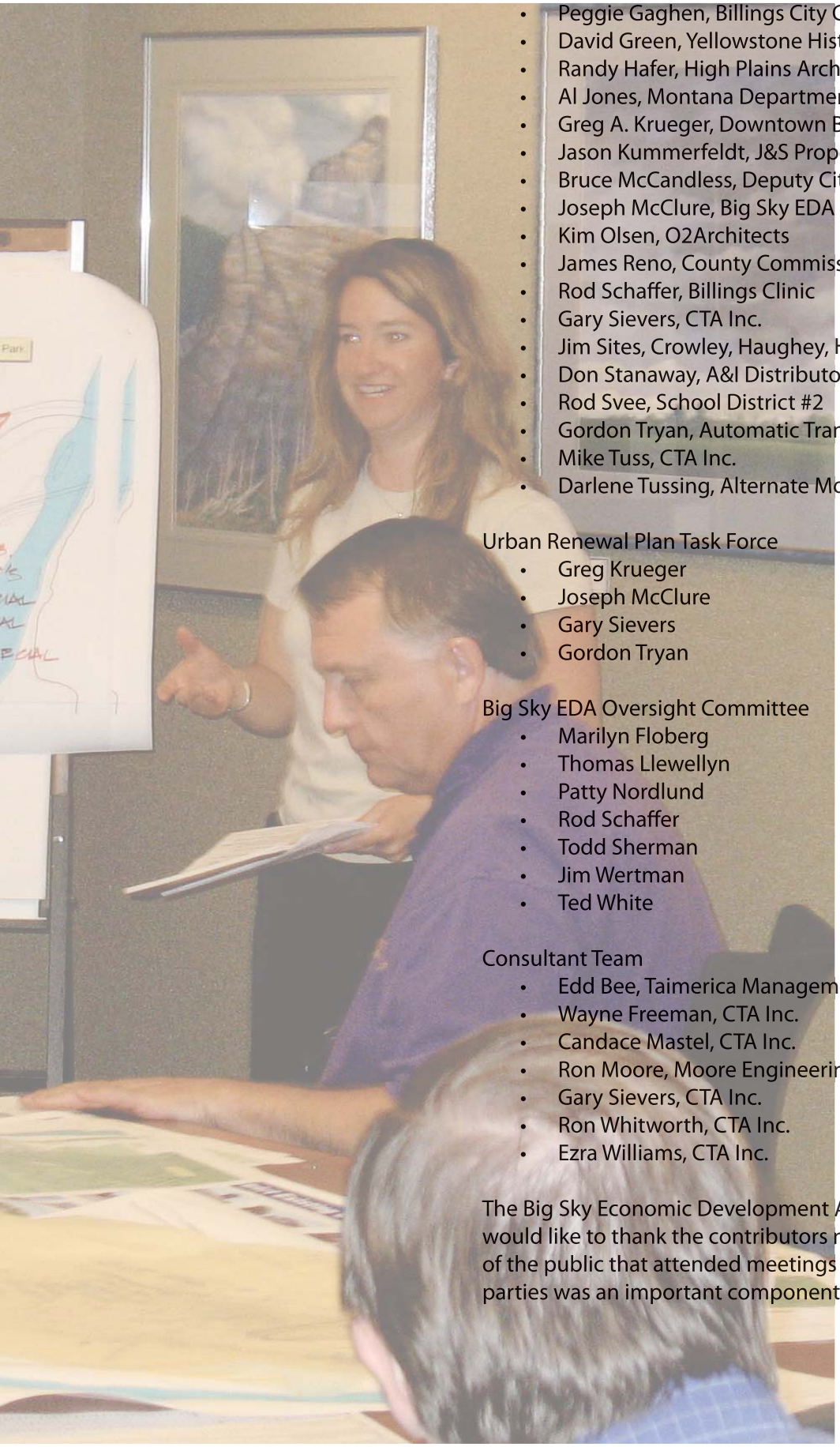

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The Big Sky Economic Development Authority and the Consultant Team would like to thank the contributors not listed here as well as the members of the public that attended meetings and hearings. The input of these parties was an important component in producing the urban renewal plan.

Definitions

For the purposes of this document, the following terms shall have the meaning provided below.

1. **2003 Growth Policy Plan** – [Is] a guide [for] local officials and community members in making decisions that will affect the future of the [Greater Billings] community. The Growth Policy directs basic policy choices and provides a flexible framework for adapting to real conditions over time (Yellowstone County and City of Billings 2003 Growth Policy Plan, page 2)" This urban renewal plan is to be in harmony with the 2003 Growth Policy Plan as stated in M.C.A. 2005 – 7-15-42.t
2. **501(c))(3)** - A non-profit designation commonly referred to charitable organizations. In the case of a 501 (c)(3) *charitiable* may include, "erecting or maintaining public buildings, monuments, or works; lessening the burdens of government"
3. **501(c)(6)** – A non-profit designation utilizing membership, such as, trade boards and business leagues and characterized by a common business interest or cause. In this case a 501(c)(6) has the ability to act as an organization to promote development.
4. **Billings City Council** – City council made up of ten council members who represent their respective municipal wards and the mayor. The Billings City Council has ultimate decision making authority to govern the EBURD and the EBTIFD. The Billings City Council receives assistance in managing the EBURD and the EBTIFD as well as recommendations, and advice from the BIRD, Inc. and the DDC.
5. **City of Billings** – incorporated municipality where the EBURD and EBTIFD is located. Referred to in this document as the city or city.
6. **City Administration** – Part of the organization of the City of Billings responsible for Management of the City. Responsible for reviewing this urban renewal plan and preparing staff memos, resolutions and ordinances relative to this plan that go before the City Council.
7. **City Legal** – Part of the organization of the City of Billings responsible for providing legal counsel on behalf of the City. Responsible for reviewing this urban renewal plan and language contained in memos, resolutions and ordinances relative to this plan that are provided by City Administration.
8. **Billings Downtown Core TIF (BDCT)** – The tax increment finance district established for the Billings Downtown Core TIF that will sunset in 2008.
9. **Billings Industrial Revitalization District Incorporated (BIRD, Inc.)** - The BIRD, Inc. is a 501(c) (6) organization made up of a group of volunteer property owners within district involved in the management of the EBURD. When referred to in this plan it is meant to be the current organization or any succeeding organization in ether name or organizational structure.
10. **Big Sky Economic Development Authority (BSEDA)** – The economic development agency who's "mission is to facilitate the development of business that supports [the greater Billings] community and quality of life. [BSEDA…] help[s]…expand, grow and diversify the economy of the Billings region and Yellowstone County (http://bigskyeda.org/)." In this case the Consultant Team's direct client.
11. **Blight** – Aspects of a municipal area that are either declining or stagnant in its economic growth or having inadequate or deteriorating infrastructure or is deemed to have risks to public health and safety. See M.C.A. 2005 – 7-15-4206.
12. **Board of County Commissioners (BOCC)** – Board made up of the three County Commissioners that serve Yellowstone County.
13. **Bonds or Bonding** – "'Bonds" means any bonds, notes, or debentures (including refunding obligations) authorized to be issued pursuant to part 43 or …part [42]' (M.C.A. 2005 – 7-15-4206).
14. **Brownfield** - Abandoned, idled, or under-used industrial and commercial facilities where expansion or redevelopment is complicated by real or perceived environmental contamination. Identified as blight within the district.
15. **Central District** – The central downtown core of Billings as defined and described in the Framework Plan.
16. **Consultant Team** – Consultants hired by the Big Sky EDA working together as needed to facilitate the public process and to write the urban renewal plan based on static and evolving information and the desires of property owners within the district. Consultants consist of Ron Moore Engineering LLC, CTA Inc., Taimerica Company.
17. **Downtown Billings Partnership (DBP)** – A large constituency organization made up of public entities such as City and County Planning, Police, Fire, the school district, all taxing entities. Also including interested professionals and business owners within the downtown area. Will provide review of applications for TIF and designs relative to potential projects within the district. When

def•i•ni•tion [def-*uh*-**nish**-*uh* n] *-noun* a : a statement expressing the essential nature of something b : a statement of the meaning of a word or word group or a sign or symbol

referred to in this plan it is meant to be the current organization or any succeeding organization in ether name or organizational structure.

18. **Downtown Development Corporation (DDC)** – The DDC is a 501(c) (3) organization made up of paid professionals that will assist the BIRD, Inc. and the Billings City Council with the management of the EBURD and the EBTIFD. When referred to in this plan it is meant to be the current organization or any succeeding organization in ether name or organizational structure.
19. **District** – the geographic area making up the TIFD discussed in this urban renewal plan and tantamount with the EBURD and the EBTIFD.
20. **East Transition Zone (ETZ)** - Area within downtown billings referred to in the Framework Plan east of the central district.
21. **East Billings Urban Renewal District (EBURD)** - The urban renewal district for the area defined in this document. The EBURD & EBTIFD share the same district area and boundaries.
22. **East Billings Tax Increment Finance District (EBTIFD)** – The tax increment finance district for the area defined in this document. The EBURD & EBTIFD share the same district area and boundaries.
23. **Eminent Domain** – The lawful power of a government entity to expropriate private property without the owner's consent, either for its own use or on behalf of a third party. Governed by M.C.A 2005 - 7-15-4259 regarding urban renewal. Explicitly rejected as a tool for urban renewal in the district by the BIRD, Inc., Advisory Task Force and city officials during the many due process meetings.
24. **Framework Plan** – The updated urban renewal plan approved in 1997 to serve the BDCT.
25. **Montana Attorney General** – "Under Montana law, the attorney general is the state's chief legal officer, chief law enforcement officer and director of the Department of Justice. The attorney general has the authority to provide legal options—which carry the weight of law—to the Legislature; to state officers, boards or commissions; to city attorneys and to county commissioners and county attorneys (http://doj.mt.gov/department/attorneygeneral.asp)." Provided opinions affecting this urban renewal plan and the boundaries of the EBURD and EBTIFD.
26. **Montana Code Annotated Title 7 Chapter 15 Part(s)) 42 & 43 (M.C.A. 2005)** – State of Montana codes and law governing Urban Renewal.
27. **Planning Board** – Planning review board for the City of Billings and Yellowstone County. The Planning Board is the body in place for the City of Billings to fulfill the requirements stated in M.C.A. 2005 - 7-15-4213.
28. **Projects** – Any urban renewal project pertaining to the district seeking tax increment financing as an economic tool, either bonded or non-bonded.
29. **Tax Increment Financing (TIF)** – The financial tool used for redevelopment and community improvement projects. It is designed to channel tax increment toward improvements in distressed or underdeveloped areas where development would not otherwise occur. In this case tax increment financing will be channeled to the EDURD or EBTIFD.
30. **Tax Increment Finance District (TIFD)** – An urban renewal district where tax increment is used as an incentive to remedy blight and improve an urban renewal district. In this case the EBTIFD.
31. **Urban Renewal Design and Economic Guidelines (URDEG)** – Document to be written within three months after the adoption via the Billings City Council of this urban renewal plan that will give guidelines relating to all improvements within the district seeking tax increment as a financial tool. The design guidelines will take into account, in depth, the existing conditions for the district and address physical improvements including but not limited to treatments for: architectural, streetscape, roads, utilities or parking improvements. The economic guidelines will take into account setting financial parameters that should be considered and must be met to qualify for tax increment financing or bonding assistance.
32. **Urban Renewal Plan (URP)** – A plan required by the M.C.A. 2005 to address the issues of urban renewal. In this case the EBURD, and EBTIFD. This urban renewal plan must be updated yearly at a minimum and each time a specific urban renewal project is approved by the Billings City Council that project is to be included to this urban renewal plan as an addendum. This document is the initial urban renewal plan for the EBURD, and EBTIFD. This urban renewal plan for all intents and purposes is a "plan to plan" with the URDEG providing specific guidelines.

B Background

Introduction

In the mid 1990's a dynamic group of business owners, public leaders and interested citizens rallied and through a thoughtful process assembled a document called "The Framework Plan." The Framework Plan has served as a guideline and as the updated urban renewal plan for the Core Tax Increment Finance District for years. The Framework Plan also serves as a comprehensive document for the entire downtown region. It covers and discusses the different downtown zones such as Downtown Core Zone, and the East Transition Zone as well as others. The East Billings Urban Renewal District discussed in this document is referred in the Framework Plan as the East Transition Zone. The Framework Plan earmarks the East Transition Zone as the next logical step in the revival of downtown and critical to the continued vitality of downtown Billings.

This document is to accomplish the following:

- Serve as the official urban renewal plan for the East Billings Urban Renewal District.
- Fulfill state law to have an urban renewal plan when creating an urban renewal and tax increment finance district.
- Define the boundaries to the district.
- Outline and describe conditions of "blight" as required by state law.
- Outline and provide a means of authorization to use tax increment financing as an urban renewal tool.
- Define the organizational structure for the management the district.
- Provide a timetable and imperatives to establish design and economic guidelines for the district.
- Outline what currently exists in the area and discuss future plans.
- Provide information relative to the baseline of taxable values from which the tax increment will be calculated.
- Outline opportunities for development in the district.

In addition this document provides the following:

- An example application currently being used for the Downtown Core TIFD. Found in Part H, Exhibit B and is to serve as a model for establishing an application for this district.
- The acknowledgement to the many individuals and organizations that have contributed so much to the process of writing this document and creating the district.

The City of Billings is unique in that it has an active and diverse array of community members, employment opportunities, a rich history, and beautiful surroundings. Past revitalization efforts have included considerable improvements in the streetscape, pedestrian and vehicular connections, and renovations of historic structures or civic amenities. The East Billings Urban Renewal District is ripe and ready for future improvements and reinvestment. Local property owners are overwhelmingly in support of making the East Billings area a vibrant and flourishing place of commerce and living opportunities.

The Planning Process

Beginning of the process

With the Billings Downtown Core TIFD sun-setting in 2008 key players saw the need to move forward with the East Transition Zone revitalization effort. These key players represent the Big Sky EDA, the City of Billings and local community members. This group felt that a vision for the future needed to be defined so that proposed growth and improvements to the district are well planned for the entire community.

After key players decided to move forward with revitalization and establish a tax increment finance district for the East Transition Zone a consultant team was selected in fall of 2005. The Consultant Team was hired to rally support, facilitate meetings relating directly to the TIFD and to write the Urban Renewal Plan based on the desires of the local property and business owners.

After much discussion with the Big Sky EDA and the stakeholders, it was apparent that direct communication with business owners, landowners and public participation was critical for the project to be a success. Following

the consultant team and stakeholder planning sessions, a series of meetings were held to determine the goals and objectives of the project.

At that time there was a desire to explore the possibility of expanding the district boundaries to include neighboring land uses and properties outside the original district boundary. The first round of stakeholder and public meetings was held in early winter of 2005. In those meetings it became clear that a smaller and focused district closer to the original boundaries would be more manageable and provide the most opportunities for revitalization best suited for the district.

It also became clear that a grass-roots effort conducted and led by the property owners themselves was needed. (See C. Stakeholder and Community Participation below)

Economic Analysis

An independent economic consultant was brought on board to give an opinion on what economic drivers exist in the greater Billings area and what economic revitalization efforts might create the most increment for the district. This economic analysis is a tool that will allow the entities managing the tax increment financing to look at the economic possibilities of the district into the future.

The document prepared by Taimerica Management Company in March 2006, is titled "Economic Analysis of a New Tax Increment Zone in Billings," which was prepared for the Big Sky Economic Development Authority.

Stakeholder and Community Participation

Community participation has been a key factor in the process. During the process of holding meetings it became clear that emphasis needed to be placed on a grass-roots effort to contact the property owners in order to build consensus and gather ideas from the property owners on what they want the revitalization to be for their district.

A group of property owners saw a need for a grass-roots effort led by the owners themselves. They formed their own non-profit organization called the Billings Industrial Revitalization District Incorporated or BIRD, Inc. (A 501(c) (6) non-profit corporation for the benefit of all property owners in the proposed TIFD).

The BIRD, Inc. went to work and with the guidance of the Consultant Team and the assistance of the Volunteer Group began to build consensus with the property owners and garner support for revitalization. The Volunteer Group has dedicated a couple hours a week of their time to assisting the BIRD, Inc. contacting business owners and assisting in any other way

possible with the process.

The BIRD, Inc., or other succeeding local stakeholder owner entity, shall be the organization that will provide management of the tax increment finance district and submit recommendations to the City Council as revitalization projects emerge. The BIRD, Inc. has contracted with the Downtown Development Corporation to act as Executive Secretary of the day to day operations of the new BIRD, Inc. organization TIFD (see E, Section III. Organizational Structure of Administration and Management).

A series of meetings open to the public were held where information and discussion were instrumental in establishing the desired goals and objectives for the project as well as the need for an overall Vision Map (see below).

Vision Map

A Vision Map was created through an open forum workshop with the property owners. They took charge of what revitalization means for the district and what improvements they wanted to see. These changes included improvements to traffic patterns, residential housing, open lot development, filling vacated warehousing, streetscape improvements, pedestrian friendly linkages from the downtown core to the MetraPark and many others.

Following the vision mapping and taking into account previous public meetings, the opportunities and constraints were reviewed at length. Several opportunities and constraints have been identified and are discussed in Part F Urban Renewal Goals, Plans and Opportunities.

Urban Renewal Plan

In correlation with the Vision Mapping Effort the Consultant Team was given the go ahead to begin writing the Urban Renewal Plan. Multiple drafts have been produced, discussed and reviewed in Urban Renewal Task Force meetings, Steering Committee meetings, and BIRD, Inc. meetings.

Meetings have taken place one-on-one with property owners if they missed meetings and wished to be updated regarding the process. Such was the case with one property owner who is wheelchair bound and unable to attend.

The high level of transparency and frequency of meetings has ensured that a large local constituency have been involved, and as many as possible approve of the plan.

Planning, City Administration and Legal Review

During the many meetings with the local property owners and the BIRD, Inc. it was decided to begin the process of finalizing the urban renewal plan and take it to the city council before the end of the 2006. The urban renewal plan was sent to the City Legal department and City Administration for their

review and comments. Comments and recommendations from both City Legal and City Administration were taken into account and incorporated into this plan.

The plan was also sent to the Planning Board for their review and recommendations regarding the plan's conformity to the 2003 Growth Policy plan. Approval with recommendations was passed by the Planning Board on August 22nd, 2006. The plan has been updated with many of the recommendations provided by the Planning Board.

Bi-Jurisdictional Ruling and Boundary Changes

At the time of the plan reviews above the district included county parcels (see Part H Exhibit A1). Comments that came from the reviews were the needs to address the bi-jurisdictional nature of the district. Independent help was sought from Mae Nan Ellingson, Esquire, of Dorsey & Whitney LLP who advised that there was not a precedent for a bi-jurisdictional urban renewal district but if it were possible an interlocal agreement between the city and the county would need to be in place before this urban renewal plan could be voted on by the city council. Several meetings were held with City Administration, City Legal, and members of the Board of County Commissioners to pursue drafting the interlocal agreement.

A final interlocal agreement was never completed because by the end of August, 2006 a draft opinion regarding bi-jurisdictional urban renewal districts was provided by the Montana Attorney General. This draft ruling indicated that a bi-jurisdictional urban renewal district cannot be created. In reaction to this draft ruling another meeting was held including members of the BIRD Inc., City Administration, City Legal, Board of County Commissioners, Big Sky EDA, and the Consultant Team. The boundaries were revised in this meeting to include only city parcels within the district boundaries.

The Attorney General's draft opinion was followed by an official opinion released on September 6th, 2006. The final opinion was given in response to inquiries made by Chief Deputy Yellowstone County Attorney Daniel Schwarz to the Montana Attorney General. The following is a quote from a press release distributed via e-mail regarding this ruling:

> *…Schwarz also inquired whether a city and county can enter into an agreement to create an urban renewal TIF district that includes properties of both the city and the county.*
>
> *McGrath said the city and county may not, noting that under Montana's Urban Renewal Law, only cities and towns may create TIF districts for urban renewal. While the statutes do provide opportunities for a county to participate in a municipal urban renewal plan, they do not expand the scope of permissible urban renewal project(s) to include lands outside the municipal boundary.*
>
> *There is no suggestion anywhere in the statute that an urban renewal project may be undertaken outside of the boundaries of a municipality by either a city or a county, McGrath held (e-mail: Subject :*

McGrath: TIF Funds Inappropriate for MetraPark Financing, From: "al jones" aljonesrdo@bresnan.net, To:garys@ctagroup.com, greg@solutionsdowntown.com).

Resolution on Blight and Public Notice, Public Hearing and Adoption of the Urban Renewal Plan

After the boundaries were modified to conform to the Montana Attorney General's opinion the urban renewal plan was reviewed and edited by the Urban Renewal Plan Task Force. Additionally the local office for the Department of Revenue provided taxable values for the revised district boundaries. The Yellowstone County GIS department provided addresses for every property owner in the district for mailing notices to property owners.

A resolution on blight for the district was prepared for the City Council. On September 25th the City Council approved the resolution on blight, paving the way for adoption of the urban renewal plan. Notices for a public hearing regarding the urban renewal plan were published and mailed out to district property owners by the city clerk.

On October 10th the first reading of the urban renewal plan in correlation with the city council meeting and public hearing was held compliant with the M.C.A. 2005. In the October 10th meeting the urban renewal plan and the EBURD and EBTIFD was open to the public for comment but not voted on because the ordinance was still under review by city administration and legal departments. The second city council meeting on was held on October 23rd. Following a second open public hearing the ordinance was adopted unanimously by City Council. On November 13th the second reading of the ordinance regarding the district was completed and the East Billings Urban Renewal District became legal and official.

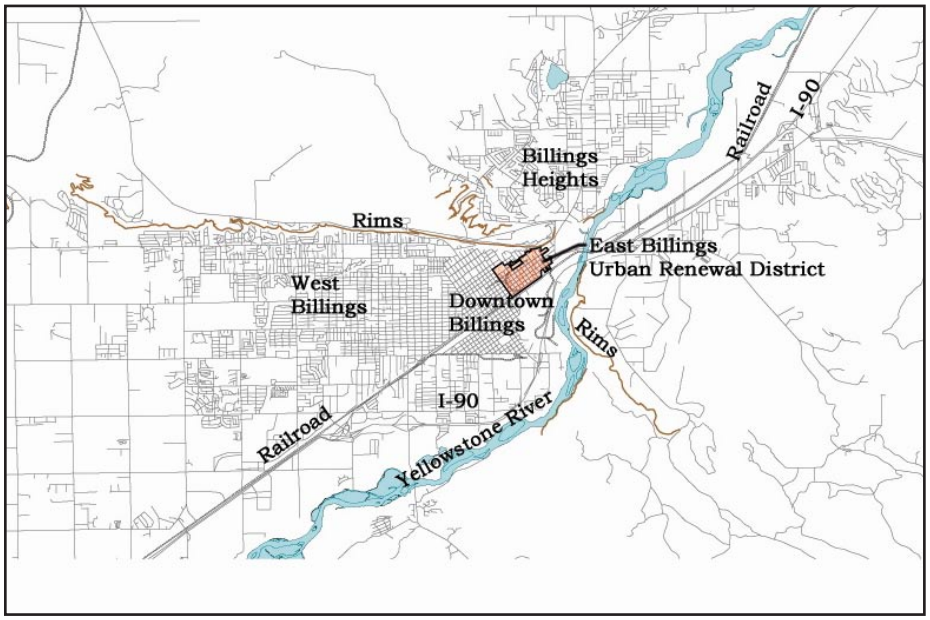
C Location and Boundary Map

TIF District and Urban Renewal Boundaries

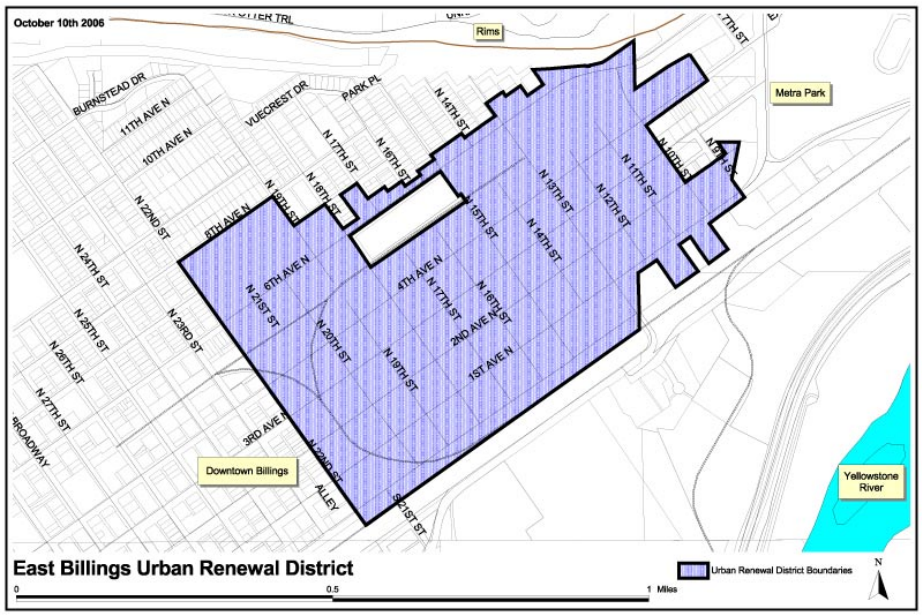
District Location in Relation to the City of Billings

The East Billings Urban Renewal District is situated within the downtown "skewed grid" portion of greater Billings and stretches from North 22nd Street east to the city limits and from Burlington Northern Railroad/ Montana Rail Link to the approximate mid-block between Sixth and Seventh Avenues North.

Directly adjacent to the district are several significant areas. The district is between two distinct book-ends, one being downtown Billings on the west and the other being MetraPark on the east. Downtown has experienced its own transition in the last 30 years and is now the cultural center of the greater Billings area. The MetraPark is a county owned multi-function facility that has an indoor arena, rodeo grounds, horse track, open space and other facilities. South of the district is the Conoco Philips refinery. Also south of the district is the area referred to as the Gateway Triangle which consists of residential, institutional and industrial functions. The area to the north is referred to as the North Park district and is predominantly residential. The railroad is also a significant factor in the area. The main railroad line that runs east and west forms the southern edge of the district and acts as the separation barrier between the district and the refinery and the Gateway triangle area.



The area also has geographic relationships with Billings Heights, which is a commercial and residential hub to the north, and Lockwood, which is predominantly residential to the east and across the river. Interstate 90 runs south of the district and south of the refinery. Access from I-90 into the district is provided by using the Highway 87 exit to enter the district from the east and the North 27th Street interstate exit to enter the district from the west.



Boundary Definition

An important aspect to the process has been establishing the district boundaries. The boundary defines the geographic area that will define the district. The boundary for the district is contiguous as required by the M.C.A.2005. The non-incorporated parcels that envelop Empire Steel Company are excluded because it is designated as county land.

The boundaries for the Urban Renewal plan are defined as follows:

Common Description

From West to the East: the EBURD includes the center line of North 22nd Street on the west, to the city limits on the east.

From South to the North: the EBURD includes the northernmost edge of the railroad on the south, to the properties directly abutting Sixth Avenue North on the north.

Legal Description of the East Billings Urban Renewal District

Starting at the intersection of Montana Avenue and North 22nd Street, extending north down the centerline of North 22nd to the intersection of North 22nd Street and 8th Avenue North, extending east down the centerline of 8th Avenue North to the intersection of 8th Avenue North and North 19th Street, extending south down the centerline of North 19th Street to the intersection of North 19th Street and 7th Avenue North, extending east along the centerline of 7th Avenue North to the intersection of North 18th Street and 7th Avenue North, extending south down the centerline of North 18th Street to be perpendicular with the northern most edge of property line of LT 23 & 24 BLK 274 BILLINGS 1ST ADD, T01NR26E, extending east along the Northern edge of LT 23 & 24 BLK 274 BILLINGS 1ST ADD, T01NR26E and hence eastward including in their entirety the southern most properties most directly adjacent to 6th Avenue North to the city boundary line, extending southerly and westerly along the city boundary lines to the northern edge of the rail road tracks, extending west along the northern edge of the railroad tracks to the centerline of North 22nd Street, extending north along the centerline of North 22nd Street to the ending point at the intersection of Montana Avenue and North 22nd Street. Excluding the non-incorporated land that envelops the empire steel property LTS 3 TO 23 & VAC 10FT ADJ ALLEY & E 404T ADJ N 16TH ST BLK 258 & 259.

D Blight

Determination of Blight

Definition of Blight

The word *blight* is associated with negative connotations and should be used with care. So as to not offend property owners or community members, it should be understood that *blight* is a word of choice used in the State of Montana Annotated Code 2005 as a tool to define negative aspects of a particular urban setting so they can be identified and then remedied. Below is the definition of blight as found in Section 7-15-4206(2), M.C.A. 2005:

(2) "Blighted area" means an area that is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, and crime; substantially impairs or arrests the sound growth of the city or its environs; retards the provision of housing accommodations; or constitutes an economic or social liability or is detrimental or constitutes a menace to the public health, safety, welfare, and morals in its present condition and use, by reason of:

(a) the substantial physical dilapidation; deterioration; defective construction, material, and arrangement; or age obsolescence of buildings or improvements, whether residential or nonresidential;
(b) inadequate provision for ventilation, light, proper sanitary facilities, or open spaces as determined by competent appraisers on the basis of an examination of the building standards of the municipality;
(c) inappropriate or mixed uses of land or buildings;
(d) high density of population and overcrowding;
(e) defective or inadequate street layout;
(f) faulty lot layout in relation to size, adequacy, accessibility, or usefulness;
(g) excessive land coverage;
(h) unsanitary or unsafe conditions;
(i) deterioration of site;

(j) diversity of ownership;
(k) tax or special assessment delinquency exceeding the fair value of the land;
(l) defective or unusual conditions of title;
(m) improper subdivision or obsolete platting;
(n) the existence of conditions that endanger life or property by fire or other causes; or
(o) any combination of the factors listed in this subsection (2).

Blight Boundary Definition

The boundaries for the blighted area correspond with the same proposed boundaries for the East Billings Urban Renewal District.

Determination of Blight

The area described above was studied and analyzed for evidence of blight using the Montana Annotated Code 2005 as a basis. Each one of the "reasons" listed in Section 7-15-4206(2), M.C.A is a subject heading specifically addressing the defined area. For the defined area below is what has been delineated as blight:

7-15-4206(2,) (a) -* "*the substantial physical dilapidation; deterioration; defective construction, material, and arrangement; or age obsolescence of buildings or improvements, whether residential or nonresidential;"

Flooding
There are multiple findings of physical dilapidation and deterioration in the defined district. Inadequate and dysfunctional existing utilities are currently adversely affecting the district. One example affects storm sewer and surface storm drainage. Due to old and undersized subsurface piping near Second Avenue North and North 22nd Street several areas are affected by flooding. This flooding occurs within the street right-of-way and onto private property during heavy rain storm events.

Vacant Properties
There are many vacant lots and vacant buildings in the district. Many of these vacant properties have deteriorated to the point where a significant amount of revenues will be required to revive them to an acceptable standard. Considering the number of vacant lots and buildings shown on the map it is easily concluded that there is a greater amount of underutilized and deteriorating properties in the area than there should be.

7-15-4206(2,) (c) - "inappropriate or mixed uses of land or buildings;"

More Appropriate Application for Housing
The district is predominantly zoned Controlled Industrial. The City of Billings Code Sec. 27-301. Zoning districts, defines

Controlled Industrial as:

CI Controlled Industrial: *The controlled industrial zone is intended to accommodate a variety of business, warehouse and light industrial uses related to wholesale plus other business and light industries not compatible with other commercial zones, but which need not be restricted in industrial or general commercial zones, and to provide locations directly accessible to arterial and other transportation systems where they can conveniently serve the business and industrial centers of the city and county.*

This designation allows single family residential development with approval from a Special Review for a true mixed-use of development that includes housing. Also for multi-family housing a zoning change is required. Currently the housing that is in the area is predominantly rentals with little to no occupied ownership. The majority, if not all of, the housing in the district is in very poor condition and disrepair.

The housing as it now exists is out of place within the Controlled Industrial zoning of the area, and is augmented by being in disrepair. Housing should be a part of the district but should be configured and designed in a way that better addresses the zoning and surrounding functions.

7-15-4206(2,) (e) - "defective or inadequate street layout;"

Currently, from North 22nd Street to North 13th Street the road configuration for east/west bound traffic is one way. First Avenue North is west bound and serves as a major arterial street, Second Avenue North is east bound, Third Avenue North is west bound, Fourth Avenue North is east bound and serves as a major arterial street. A railway spur takes the place of Fifth Avenue North, and Sixth Avenue North is west bound and serves as a major arterial street. Leaving First, Fourth and Sixth Avenues North as major one-way arterials makes sense. However, Second and Third Avenues North do not function to their fullest potential as one way streets. Their one-way configurations reduce customer drive-by potential and make getting around difficult and even frustrating for motorists and business travelers.

Additionally, internal roads, alleys used as roadways, and the streets running north-south break up the district too frequently, which leads to the next M.C.A. designation for blight under "faulty lot layout in relation…:

7-15-4206(2,) (f) - "faulty lot layout in relation to size, adequacy, accessibility, or usefulness;"

As discussed above many of the lot sizes in the area are broken up too frequently by secondary roads and alleys. The district services large delivery rigs and farm equipment. The broken up lot sizes are not adequate for expansion for these operations.

7-15-4206(2,) (h) - "unsanitary or unsafe conditions;"

Underdeveloped Utilities

As one travels further east with the district, the utilities, including water, sanitary sewer, and storm sewer, become less reliable and underdeveloped. In many instances utilities are not only lacking but also missing for certain properties.

One specific site that is outside the boundaries but borders and directly affects the properties to the West that lie within the district is the old Yale Refinery. The old refinery is a confirmed superfund site and is located directly adjacent to the southwest corner of the district. Other sites within the district will become evident pending the DEQ report.

Brownfields

As a part of a larger project the Montana Department of Environmental Quality and other state agencies are in the process of mapping areas within the district that have the potential to be designated as Brownfield. The DEQ report should be available as soon as the fall of 2006. It is anticipated that there will be sites within the district that, if pursued, will qualify for Brownfield funding. Specific sites might include those that are vacant or abandoned industrial buildings. Specific sites within the district will become evident pending the DEQ report.

Clearly Brownfield status qualifies as "unsanitary or unsafe conditions." The EPA website explains the unsafe conditions of Brownfields in the following manner:

Protecting Public Health

… Brownfield[s] …have [broad] health impacts of concern to the community, including:

Safety. *Abandoned and derelict structures, open foundations, other infrastructure or equipment that may be compromised due to lack of maintenance, vandalism, deterioration, controlled substance contaminated sites (i.e., methamphetamine labs), or abandoned mine sites may all pose safety risks.*

Social and economic factors. *Blight, crime, vagrancy, reduced social capital or community 'connectedness', reductions in the local government tax base, and private property values that may reduce social services are all social and economic problems sometimes created by Brownfield[s].*

Environmental health. *Potential environmental dangers can be biological, physical, or chemical, and can be the result of site contamination, groundwater impacts, surface runoff, migration of contaminants, or wastes dumped on site. (http://www.epa.gov/brownfields/tools/tti_pub_hlt.)*

See Flooding under "***7-15-4206(2,) (a)*** above. Flooding promotes mold and mold related health problems. Improving storm drainage systems which will reduce the chance of mold becoming established in buildings due to flooding is imperative.

7-15-4206(2,) (i) - "deterioration of site;"

See Vacant Properties under ***7-15-4206(2,) (a)*** above.

7-15-4206(2,) (m) "improper subdivision or obsolete platting;"

See ***7-15-4206(2,) (f***), above.

7-15-4206(2,) (n) "the existence of conditions that endanger life or property by fire or other causes; or"

See "unsanitary or unsafe conditions."***7-15-4206(2,) (h)***, above.

7-15-4206(2,) (o) "any combination of the factors listed…"

Combinations of the factors exist for the district as written above.

E Urban Renewal Tools and Governing

A means by which appropriate urban renewal is encouraged and implemented within the district needs to be in place. The three directives to follow shall be put into operation to ensure that appropriate urban renewal happens. These three directives are first, to establish future initiatives to create design and economic guidelines that are critical in how the design of projects aided by tax increment financing should look; second, to officially establish tax increment financing as a tool to encourage urban renewal; and third, to define and establish how the East Billings Urban Renewal District is to be managed and administered.

Urban Renewal Design and Economic Guidelines Directive – Design mechanism to encourage Urban Renewal

To ensure that sound urban renewal design concepts occur when an improvement project is being considered within the district a document containing economic, architectural and site design guidelines for all projects seeking tax increment financing aid, ether bonded or non-bonded, shall be written, developed, completed and adopted as addenda to this urban renewal plan. This addendum shall be done no later than three months after the adoption of this urban renewal plan by ordinance. The addendum document is referred to as the Urban Renewal Design and Economic Guidelines.

Design Guidelines

The Urban Renewal Design and Economic Guidelines apply to all parties desiring TIF funds, either bonded or non-bonded, to help fund a project

that will contribute to the urban renewal in the district. For the URDEG to apply universally and extend to projects even those not seeking TIF funds within the district, an overlay district would have to be created by the city.

The purpose of the design guideline portion of the URDEG is to create a tool that will provide project developers and property owners with design standards that aid in the aesthetic improvements of the district. The design guidelines will assist project developers and property owners in creating projects that have high quality of design and function.

There are eight imperatives in the development of the design guidelines portion of the Urban Renewal Design and Economic Guidelines.

1. The first imperative is that each project that shall be applying for Tax Increment Financing and consequentially complying with the URDEG shall in all cases demonstrate how the portion of the project funded by tax increment financing ultimately benefits the public good. The effort to create the URDEG shall have in consideration at all times how each guideline will comply with accepted building codes and be a benefit to the public good.

This imperative includes identifying and developing a plan to specifically address the issues discussed in Part D, Section I, Determination of Blight. For example, (not to be considered comprehensive), specific locations and detailed descriptions of the problem with flooding that occurs from inadequate storm drainage systems in the district should be identified and then a plan formulated to address each specific case of flooding.

2. The second imperative is that BIRD, Inc., and as many of the business owners in the district as possible, shall be the leaders that drive the design guideline process. They shall, however use the assistance of design professionals and policy makers in the process.

The Advisory Task Force as listed in this document is encouraged to remain intact to assist the BIRD, Inc. and business owners in the development of the Design Guidelines. Others as desired can be added to assist as well.

3. The third imperative is that the existing land uses be honored. Distinct design guidelines shall be developed to account for each land use. In no case shall any design guideline be established that might discriminate against an evident land use with the intention to drive it out of the district. Expecting unsightly or hazardous land uses to be improved for the benefit everyone in the district and the city as a whole is encouraged.

The land uses in the area include but are not limited to:
- Residential
- Transportation

- Manufacturing
- Construction
- General Sales and Service
- Public Institutions
- Arts and Entertainment
- Petroleum Based Extraction
- Unused – Vacant lots or Buildings

During this effort it is to be understood that the CI zoning of the district allows for single family residential development. Approval through a special review board for a true mixed-use of development will be required via the planning department and for multi-family housing a zoning change is required.

The design guidelines for each land use within the district shall take into account and consider the following specific systems and urban elements. Design standards and guidelines shall be provided for each. These include, but are not limited to:

- Building Placement and Orientation
- Lot Size and Setbacks
- Open Space
- Vehicular Circulation
- Pedestrian Circulation
- Accessibility
- Streetscape
- Utilities and Infrastructure
- Sidewalk Treatments
- Landscaping
- Fences and Walls
- Grading
- Storm Water Management
- Refuse and Storage
- Outdoor Lighting
- Signage

4. The fourth imperative is that the URDEG shall account for urban systems and components that interact, link or travel through the different land uses within the district. One example is the pedestrian links from the downtown core through the district toward MetraPark that will transverse many land uses. Another example is how land uses of manufacturing are buffered from residential or other uses. One more example is general sales interact in a multi-use development with entertainment and housing etc. Each scenario shall be identified, studied and typical guidelines provided for each.

5. The fifth imperative is that the URDEG shall also take into consideration and have guidelines for all the issues discussed in Part F – Urban Renewal Goals, Plans and Opportunities of this plan.

6. The sixth imperative is that the URDEG shall account for

current zoning designations for the district and the most current version of the Growth Policy. Guidelines shall be developed to deal with potential changes to zoning that might be needed to accomplish the desired results contained in this plan and what will be established in the URDEG.

7. The seventh imperative is that, as part of the URDEG effort, an inventory be conducted of historic buildings in the area, along with a determination of how they contributed in the past. The district is a part of historic Billings and as such there are many buildings in the district that are of a historical nature. The historic character of these buildings is an integral part of the fabric of Billings. These historic buildings shall be considered for revitalization and preservation. This effort should be done in conjunction and collaboration with the Yellowstone Historic Preservation Board.

8. The eighth imperative is that in no case shall eminent domain be considered in the design guidelines. Language shall be written in the URDEG that eliminates eminent domain as a tool for urban renewal within the district.

Additionally the URDEG will outline the requirements for project drawings, such as, plans, elevations, sections, perspectives etc. that will be needed to communicate the design intent of the project to the city council, the BIRD, Inc. and the DDC. For subsurface infrastructure, schematic level diagrams that illustrate the intent for improvement will be required.

Economic Guidelines

Economic guidelines are also to be established in the URDEG document. These guidelines are to be established using the Exhibits B, C and D in Part H. This effort shall be done by the BIRD, Inc. in close collaboration with the

DDC. The exhibits shall be modified to establish more appropriate wording and content for ratios, funding parameters, eligible activities, development types and their distinct differences, application process, commitments of funds, criteria and application forms for the district. The modified version of the application shall be reviewed by the city legal department even though the application is not expected to change dramatically.

Credentials for bonding shall also be addressed. In accordance with M.C.A 2005 bonding guidelines shall include the following stipulations:

1. That a bonded project shall be a specific development with tangible plans, land and assets applied within the district.

2. That a bonded project must show that it is a benefit to the general public and does not unfairly benefit a private owner or a special interest.

3. That a bonded project can show it is fiscally sound and able to pay the bond debt accrued within the lifespan of the district.

4. That approval from a properly credentialed bond counsel is obtained for each bonded project.

Tax Increment Financing Directive – Financial mechanism to encourage Urban Renewal

Tax increment financing is an economic development tool that can be used to improve conditions within the district. It is intended to encourage urban renewal through private enterprise which will further encourage economic growth in the district. In all cases the development, redevelopment and construction projects utilizing tax increment financing shall be account for the public's best interest and must show how the improvement will benefit

the public and community.

The intent is that improvements will spur economic growth and will help create substantial employment opportunities, increase the tax base of the city and other taxing jurisdictions.

Tax increment finances shall not be used in the district to promote or exercise eminent domain in the effort to encourage urban renewal. Tax increment, however, can be used in the acquisition of property in the district for market value or above.

The East Billings Urban Renewal District is hereby established as a tax increment financing urban renewal area within the meaning of the act, and, in particular, Section 7-15-4282 through 7-15-4293 of the act. This urban renewal plan constitutes a tax increment provision within the meaning of the act. In connection therewith:

For the purpose of calculating the incremental taxable value each year for the life of the district, the base taxable value shall be calculated as the taxable value of all real and personal property within the district as of January 1, 2006.

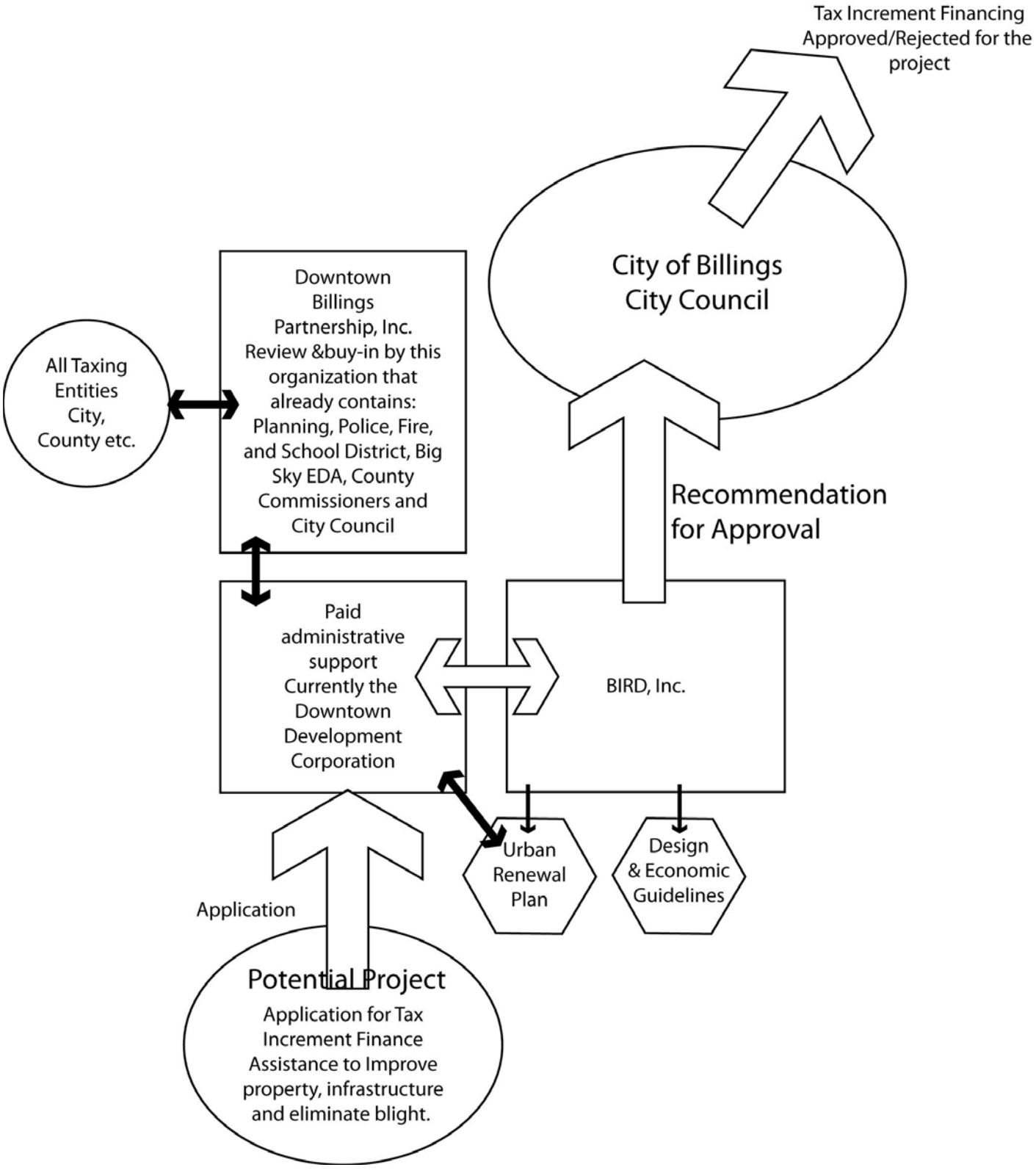
The municipality governing the tax increment may issue bonds for district improvements. These bonds must be approved by the City of Billings Bond Council by a majority vote, meet the requirements set forth under M.C.A. 2005 for Urban Renewal.

Bonded projects must conform to the M.C.A. 2005 and show that they will benefit the greater good in scope and be deemed financially sound.

The City of Billings is hereby authorized to segregate as received the tax increment derived in the district and use and deposit such increment into the tax increment fund of the district for use as authorized by the act and as authorized herein from time to time, including, without limitation, pledging the tax increment to repayment of bonds.

The tax increment received from the district may be used to pay directly costs of approved development projects as may from time to time be approved by the council.

The council with is hereby authorized to use tax increment in the district to pay debt service on bonds issued to finance a portion of the costs of these development projects, and costs associated with the sale and security of such bonds in compliance with the act, subject to any limitations imposed by the Montana Constitution and federal law.
After yearly financial obligations of bonded projects are met, the tax increments received in excess may be applied toward the funding of private non-bonded projects within the district. Increments may be used to cover a variety of costs incurred by an urban renewal project ranging from appropriate land acquisition to measures aimed at the reducing pollution. (See M.C.A. 2005 - 7-15-4288. Costs that may be paid by tax increment financing.)


Tax Increment Financing
Approved/Rejected for the
project
City of Billings
City Council
Recommendation
for Approval
All Taxing
Entities
City,
County etc.
Downtown
Billings
Partnership, Inc.
Review &buy-in by this
organization that
already contains:
Planning, Police, Fire,
and School District, Big
Sky EDA, County
Commissioners and
City Council
Paid
administrative
support
Currently the
Downtown
Development
Corporation
BIRD, Inc.
Urban
Renewal
Plan
Design
& Economic
Guidelines
Application
Potential Project
Application for Tax
Increment Finance
Assistance to Improve
property, infrastructure
and eliminate blight.

The tax increment provision of the district will terminate upon the latter of:

1. The fifteenth (15th) year following the creation of the district; or

2. The payment or provision for payment in full or discharge of all bonds, and the payment of interest thereon, for which the tax increment has been pledged.

After termination of the tax increment provision, all taxes shall continue to be levied upon the actual taxable value of the taxable property in the district, but shall be paid into funds of the taxing bodies levying taxes within the district.

Organizational Structure of Administration and Management Directive - Implementation mechanism to encourage Urban Renewal

Organizational Structure

The city council will have ultimate administrative rights for approving TIF projects and managing bonds and tax increment reserve funds for the district in "…exercise[ing] its urban renewal project powers (M.C.A. 2005 - 7-15-4231)."

To assist the city council with the district a support management structure has been formulated and is outlined below:

The BIRD, Inc., in association with the DDC or another administrative entity, will provide daily management operations for the EBURD and provide recommendations to the City Council for final approval for tax increment finance incentives for specific bonded and non-bonded projects. When a candidate is applying for tax increment financing, the BIRD, Inc., with the assistance of its administrative entity and the City-County Planning and Zoning Department will have the authority to review all project drawings,

based on the guidelines set in the URDEG.

Upon review, each project will receive a determination of either approved, approved with modifications, or not approved. Each project will be evaluated by the public benefit it will provide and how it will contribute to the ultimate goal of revitalizing and maintaining the EBURD in good repair. No project shall be recommended to the city council unless it is deemed to fulfill a public interest as required in the M.C.A 2005.

The BIRD, Inc. has contracted with the DDC, and may contract in the future with DDC or another administrative entity, to act as the executive secretary of the day to day operations for the BIRD, Inc. regarding tax increment financing and design review for the EBURD.

Review Example

The following is the expected pattern that will be followed: (This is an example and actual circumstances may differ.)

An applicant, either a property owner or potential property owner, the city, or another entity such as the Big Sky EDA has an improvement project that is felt will add to urban renewal and qualify for either bonded or non-bonded TIF assistance. The applicant will obtain and complete an application form obtained from the BIRD, Inc. or thru its administrative entity.

Because of the nature of the information needed to complete the application, the administrative entity will act as an internal screener and will be available for verbal consultation to the applicant. The administrative entity will help applicants evaluate whether their project will qualify for bonding or tax increment finance assistance and how to correctly fill out the paper work.

The applying entity will be required to have completed drawings that illustrate the design intent of the project. These drawings are required for review by the BIRD, Inc. to check for compliance to this plan and the URDEG, as well as to City-County Planning and Zoning Standards.

At this point, with the screening and review of drawings completed, the applicant may choose to complete the application form and submit it to the BIRD, Inc. thru its administrative entity.

With the application and drawings in hand, the BIRD, Inc thru its administrative entity will review the project to evaluate whether it is in harmony with this Urban Renewal Plan and the URDEG:

- If the proposed project is Noncompliant, the applicant may be advised that the application was not approved and that alternative funding sources should be considered.

- If the proposed project IS compliant with the Urban Renewal

Plan and the URDEG, then the project is considered by the BIRD, Inc. for recommendation to the City Council, based on available TIF funds and bonding credentials.

When the BIRD, Inc. and its administrative entity decide that a project should be recommended, but before it goes before the city council, the administrative entity will present the application and design drawings to the DBP. The DBP will also review the application and drawings. The DBP is encouraged to provide review comments and, if desired, vote to approve the application; but it is not required for final approval. The purpose for this level of involvement is to encourage as much buy-in as possible, from the public as well as from the downtown business community.

The BIRD, Inc. is the organization that will recommend to the city council that the project be approved for TIF assistance, either bonded or non-bonded.

In all cases, the City Council will independently decide to approve or not approve tax increment financing for each project.

F Urban Renewal Goals Plans and Opportunities

Existing Conditions

Existing land uses include a mixture of residential, commercial, light industrial, and manufacturing. The residential uses are situated mostly on the west end of the district, thereby placing them nearer to downtown and other existing residential areas located near the westernmost boundaries. The commercial uses include service and wholesale distributing businesses that cater to the automotive, manufacturing, construction, agricultural trades or businesses. Commercial uses are interspersed throughout the district, however are predominantly concentrated in the center of the district.

The industrial land uses are mostly situated to the east and southeast areas of the district. These tend to have limited public traffic, given that the majority of their business is with wholesale operations or deliveries and transfers. The light manufacturing land uses are concentrated in the east side of the district as well.

See the maps in Part H for existing conditions within the district.

Exhibit A2
East Billings Urban Renewal District in Relation to City & County Limits
Exhibit A3
East Billings Urban Renewal District - with Existing Zoning
Exhibit A5
East Billings Urban Renewal District - with Existing Land Uses

Vision Map – Identifying the Districts' Assets and Gaps

A vision map was created in an open forum workshop depicting in one drawing what exists in the district, and identifying what the assets are, and what gaps need to be filled. Revitalization of the district is literally filling in those gaps.

The "vision map" for the East Billings Tax Increment Finance District identifies the following assets, and gaps that need to be addressed.

1. Assets

a. Existing infrastructure, buildings and facilities on the West end of the district.
b. Strong support on business owner, property owner and local level.
c. Strong network of volunteer assistance and "ownership" into this plan.
d. Located between two noteworthy "book-end" areas: the Downtown core and the MetraPark.
e. District is surrounded by dense residential neighborhoods (12,000 residents within one mile of the northwest corner of the district).
f. 3,000 residents of Billings want to live downtown in townhouses or lofts, according to a study completed by Montana State University in 2001.
g. Centrality to the entire metro area population, including the Heights and West End.
h. Accessibility via interstate connections to the entire 340,000 residents in the Billings retail trade area.
i. Active rail-served corridor.
j. Dense cluster of daytime employment within the downtown area. Approximately 7,100 jobs are located in the downtown area and another 4,000 are located at the medical complex or university area that is adjacent to the northern border of the proposed district.

2. Gaps – See Declaration of Blight

a. Absentee property owners that do not have interest in certain aspects of district.
b. Loss of business in the district and abandonment of buildings has led to decline in associated businesses or services.
c. Out of date or inadequate infrastructure and utilities within many parts of the district.
d. The housing as it now exists is out of place within the Controlled Industrial zoning of the area.
e. A large percentage of the internal secondary streets are either in poor repair or gravel and unfriendly for conducting business. Some secondary streets should be abandoned to increase lot size.
f. Small lot sizes and multiple owners create the need to assemble land for modern retail and commercial projects.
g. Added project costs for demolition over raw land in suburban corridors.
h. Higher than normal criminal activity due to deteriorating conditions in the area.
i. Image problems with the area due to poor infrastructure and maintenance of current infrastructure, such as storm and

sanitary sewers that either are non existent or do not drain.
Use of septic tanks.

Urban Renewal Goals and Objectives

Goals and Objectives Specific to the East Billings Urban Renewal District

Goal: *An economically and culturally vibrant East Downtown Billings.*
Objectives:

- Encourage current businesses to flourish.
- Encourage adaptive reuse development for vacant buildings and infill development for vacant lots.
- Through mixed-use development create a rich and inviting environment.
- Preserve and promote economic development of East Downtown Billings.

Goal: *To create a vibrant and cohesive extension of the core Downtown Billings area.*
Objectives:

- Adopt where it makes sense the positive aspects of the downtown core.
- The East Billings Urban Renewal District becomes known as a part of downtown rather than a separate area.
- Create pedestrian links to the MetraPark facility and possibly the Billings Heights.

Goal: *Improve traffic patterns to further enhance the business experience for the owner and the consumer.*
Objectives:

- Slow down traffic to facilitate more shopping opportunities and business exposure.
- Reconfigure traffic patterns where it makes sense to encourage two way traffic and theoretically double business exposure.
- Improve the pedestrian environment by adding well designed streetscape and sidewalks.

Goal: *Create a Destination Place where people will want to repeatedly visit.*

- Through streetscape and street front improvements to manufacturing and industrial uses, create a friendly and aesthetically pleasing environment.
- Be conducive to out of town customers to obtain goods and services that cater to trucks and trailers.
- Provide a Hotel and Entertainment and/or a Lifestyle Center for the district.

Goal: *Maintain and enhance housing in the district. Residential within a CI zoning allows for single family residential development. For a true*

mixed-use development, approval through a Special Review is required. For multi-family housing, a zoning change is required.
Objectives:

- Create a sense of pride through home ownership.
- Improve quality of life. Encourage more live-work environments.
- Reduce commuting and subsequent drain on natural resources.
- Develop more self-contained neighborhoods.
- Reduce crime in the area.

Goal: *Have state of the art, updated utilities and infrastructure.*
Objectives:

- Bring up to code water, sanitary sewer, storm sewer, and electrical services.

Goal: *Provide infrastructure for high tech businesses.*
Objectives:

- Provide base infrastructure to become an attractive district for high tech businesses.
- Fiber optics, digital subscriber line (DSL) copper, coaxial cable and wireless.
- Actively recruit high tech businesses to the area.
- Software, biotech, pharmaceutical, entertainment, electronics.

Specific Urban Renewal Initiatives

There are several initiatives that have been established for the district. These initiatives have come about through many meetings with property owners and stakeholders and reflect specific improvements that are desired within the district. These improvements involve several components, including mixed-use development, housing, transportation circulation, infrastructure, and other opportunities for development. Other initiatives are likely to be established during the Urban Renewal Design and Economic Guideline effort (see Part E, Section II).

Mixed-use Development

The current Controlled Industrial Zoning for the majority of the district gives a basis for exploring mixed-use development. As previously stated CI zoning currently allows for single family residential development. Approval from city planning through a special review for a true mixed-use of development will be required and for multi-family housing a zoning change is required.

Although the current residential land use as currently situated is out of place it is beneficial to have a mixture of housing types close to places of employment. This creates a "live-work" environment, which is conducive to conservation of resources such as gas, car purchases and other commodities.

The close proximity of commercial, retail, manufacturing, industrial and support services or business in the same area leads to efficient and dynamic business interactions. It also provides opportunities for cross benefits with customer bases, deliveries and every day functions.

Maintaining and enhancing this mixture of land uses is a healthy way to instill cooperative business opportunities while providing affordable and attractive living opportunities in the district.

Housing

Housing is important to the district. Providing the district with vibrant housing opportunities is vital to the sustainability of the district. With housing opportunities individuals and families can live and work within the district. This provides a dual benefit, first the commute to work for individuals will be reduced and second the businesses within the district will have a local work base to draw from.

The district is currently within a HUBZone. According to the Small Business Administration a HUBZone is defined as:

"The HUBZone Empowerment Contracting Program stimulates economic development and creates jobs in urban and rural communities by providing Federal contracting preferences to small businesses. These preferences go to small businesses that obtain HUBZone (Historically Underutilized Business Zone) certification in part by employing staff who live in a HUBZone… (http://www.sba.gov/hubzone/)."

Maintaining a good mix of quality housing in the area is crucial to maintaining this HUBZone status.

Current housing in the area is single family rentals. Geographically existing housing is located in the West-central portion of the district. Most of the housing is in poor condition and needs upgrades and improvements.

Future housing for the district is encouraged to be developed for the goal of ownership. When rental housing occurs the facility shall be developed in connection with mixed-uses and managed by a company that will provide active policy measures to eliminate crime and blight. In all cases the design of housing in the area shall encourage and collaborate with multi-use development principles. Again a zoning change is required for any multi-family housing in the district. Approval through a special review through the planning board for a true mixed-use of development will be required.

> Housing in the area shall also be designed to cater to a variety of income demographics as well. All current affordable housing needs in the district shall be accounted for through the development of owned and rental housing that remain within the district. Housing for mid- and higher-level income groups shall also be encouraged. To avoid the creation of ghettos or encourage further blight, mixed-use housing developments shall incorporate all income demographics within the same project in a safe and positive way.

Transportation and Pedestrian Circulation

The transportation and circulation situation in the TIF district should be a major focus during redevelopment of the area. Traffic patterns and access issues can affect the function and livability of a community or neighborhood.

During the public workshops and meetings with the BIRD, Inc. and others, it became apparent that the current configuration of streets, alleys and connections to thoroughfares and facilities outside the district were a concern. The majority of the traffic that comes into the district is either pass-through traffic or destination traffic to the east side of the district. This, coupled with wide, one-way streets creates a "highway" like atmosphere throughout the district, often precluding pedestrians from safely crossing streets. It does not provide enough "destination" type business traffic in the district for visitors or patrons to "stop and see" along the way.

Second and Third Avenues North are recommended to be changed from one-way streets to two-way streets and designed to slow traffic flow and create better linkages between business in the district and outside the district. First, Fourth and Sixth Avenues North shall remain one-way and the three major thoroughfares within the district. Dead ends in the district shall be re-evaluated for access and safety. The blocks within the district on the east end are small and not conducive for the possibility of a larger infill development project. Closing some of the north - south roads between First, Fourth and Sixth Avenues North and creating larger block areas might encourage larger tenants to locate in the district. Access into the consolidated block areas would be entered via limited access points along First, Fourth and Sixth Avenues North.

Pedestrian and bicycle connections are practically nonexistent in the district. Safe and attractive pedestrian amenities, such as sidewalks, boulevards, crosswalks, improved signage and shelters or benches would greatly enhance pedestrian experiences. A strong pedestrian link could also be established from the downtown core to MetraPark. First Avenue North is currently the most logical connection but others should be explored as well.

The Urban Renewal Design and Economic Guidelines shall address in detail where and how these pedestrian and vehicular traffic changes are to occur.

Public Services and Facilities

Private and public schools were mentioned many times in the meetings as facilities desired for the district.

The URDEG shall address in detail how many and where schools should be located and occur.

Infrastructure and Utilities

The district has infrastructure and utilities deficiencies that need to be addressed prior to any large influx of redevelopment or new building construction. Water and sewer issues need to be addressed due to out of date installations or increases in impacts to existing structures.

The storm water and drainage issue is particularly troublesome in the eastern part of the district. Backups are common and lack of positive drainage to holding areas has caused some property owners to deal with flooding situations.

By upgrading infrastructure and utilities, therein lies the opportunity for more turn-key type development opportunities.

The Urban Renewal Design and Economic Guidelines shall address in detail where and how the infrastructure changes are to occur.

Goals and Objectives Respective to the Billings Growth Policy Plan

One of the requirements of Montana's Urban Renewal Law (Title 7, Chapter 15, Parts 42 and 43) is that the urban renewal plan must conform to the community's growth policy. The Yellowstone County and City of Billings 2003 Growth Policy Plan ("Growth Policy") refers to and promotes downtown redevelopment in a variety of ways. The relevant goals in the Growth Policy and how they will be fulfilled within the EBURD is provided below:

Goal: *An economically and culturally vibrant Downtown Billings.*
Objectives:

- Preserve and promote economic development of Downtown Billings.
- Create a strong central 'core' for our community.
- Establish downtown as a recognizable landmark.

Fulfillment within this District:
The Framework Plan establishes the EBURD as part of downtown and, through the very creation of a TIFD, launches the possibility for economic vitality to occur in the district.

Property owners have expressed desires to build up infrastructure with new civil and high-tech utilities. Such enhancements will establish a backbone that will entice more businesses to the district, allowing the district to become a viable contributor to economic vitality. As conference centers, lodging and entertainment establishments are located within the district, the area will literally become recognized as a destination point.

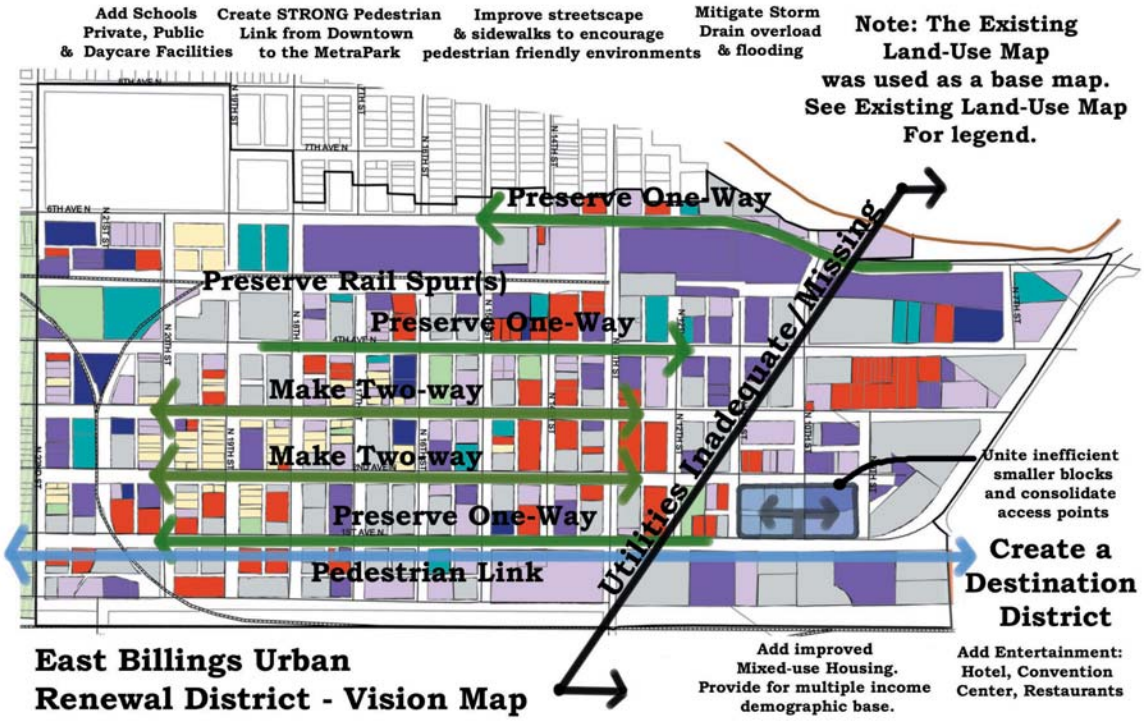
Goal: *More housing and business choices within each neighborhood.*
Objectives:

- Improve the quality of life.
- Encourage more live-work environments.
- Reduce commuting and subsequent drain on natural resources.
- Develop more self-contained neighborhoods.

Fulfillment within this District:
Keeping in mind zoning restrictions and the need to apply for zoning changes, the addition of mixed-use developments as called out in this plan will add a myriad of choices, contribute to the quality of life and highlight live-work opportunities. By maintaining HUBZone status within the district through mixed-use housing options, employers will enjoy the benefit of having a work force close at hand. Employees will benefit from the close proximity of work and the ability to walk to and from home. Vehicular commuting will be reduced and natural resources saved. Mixed-use development by its nature is self-contained.

Goal: *Rational consideration of all city neighborhoods and county town sites for public funds expenditures.*
Objectives:

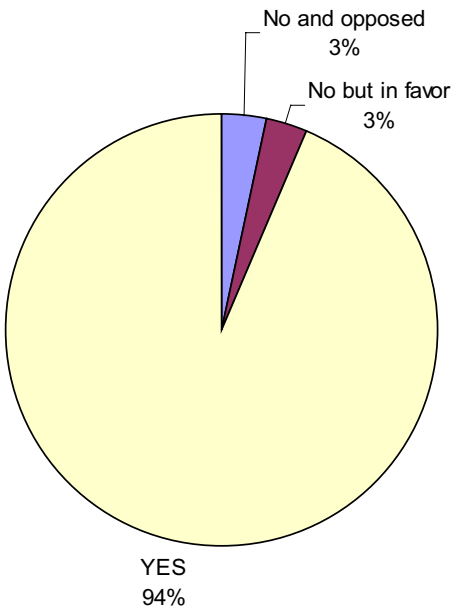
- Identify and prioritize neighborhood needs.
- Empower public to provide direction on capital improvements expenditures.
- Leverage public funds with other resources.



Fulfillment within this District:
This TIFD will help alleviate public budgeted fund expenditures, and becomes another resource for leveraging public funds, because the TIF dollars generated can be applied to projects in a concentrated manner on what would otherwise be a tax burden on the entire citizenry. During the development of this Urban Renewal Plan, the process attracted significant public participation. Property owners that participated emerged as the Billings Industrial Revitalization District, Inc. (BIRD, Inc.) a strong and involved community organization. The BIRD, Inc. has helped identify the district needs and will continue to do so. The BIRD, Inc. is literally empowered by this plan to provide capital improvement direction for projects within this district.

Business and Property Owners' Plans for Improvements

Sixty-four property owners within the district were called with a phone survey. They were asked the following question. "If grant funds were made available due to the creation of a TIFD would that encourage you to make improvements (that qualify as benefiting the public good) on your property?" Of the sixty-four attempted contacts twenty-nine answered YES without reservation. Twenty-six were not available for questioning. Only two answered NO with one being very much in favor of the creation of a tax increment finance district for the district and the other being the only one completely opposed. It is anticipated that the same positive results would be the case if the surveyors were able to actually contact the twenty-six who were not available for contact. At left is a graph illustrating the survey results.



Development Opportunities

The district holds many opportunities for redevelopment and revitalization. It is an exciting prospect to imagine a viable and active business environment with improved interconnections and physical relationships. It is also promising to imagine a re-established appropriate residential presence where small and affordable homes, condominiums, apartments and dwelling units are available for occupancy close to a center of commerce and trade.

Supportive and complementary commercial, retail and service business and industries have the prime opportunity to improve, relocate or expand in this district and environment to contribute to the overall revitalization of the eastern edge of downtown Billings.

In the "Economic Analysis of a New Tax Increment Zone in Billings" report, it is suggested that five potential uses are likely to drive growth in the district. This is contingent on the district being able to promote these opportunities.

- Improvements to existing businesses and land uses.
- A new business hotel that has an associated conference center and visitor amenities.
- Downtown housing that serves the needs of local residents. Maintaining the current HUB Zone status is vital regarding housing for the area.
- Expand opportunity for medical offices and clinics that complement and expand the current medical services and facilities in Billings.
- Retail influx that is combined with a conference center, offices, or entertainment establishments.
- Professional offices to expand opportunities for new or relocated businesses. Billings has become a regional hub for office development and currently these facilities are in short supply.

G Conclusion

Closing Remarks

The East Billings Urban Renewal District has a tremendous amount of potential to become a viable and reliable economic engine. The district has a great potential to become a destination place where Billings residents, business owners, and visitors will purposefully go to be entertained, conduct business, have goods and services manufactured and conduct general commerce. At the end of the life of this TIFD program it is the hope of all involved that the remaining result will be a wonderful place to live, work and play far into the future.

References

A. "Economic Analysis of a new Tax Increment Zone in Billings."

B. "Downtown Billings Framework Plan, An Action Plan for the Future of Downtown Billings."

C. Montana Annotated Code 2005.

D. EPA Brownfields Cleanup and Redevelopment, http://www.epa.gov/brownfields/tools/tti_pub_hlt.htm

E. Small Business Administration; (http://www.sba.gov/hubzone/).

F. Tax Increment Financing A "Bottoms-Up" approach to Financing Community Development Agenda, Mae Nan Ellingson, Esquire, Dorsey & Whitney LLP, Missoula, Montana, May 26th, 2006.

G. http://bigskyeda.org/
H. E-mail: Subject : McGrath: TIF Funds Inappropriate for MetraPark

Financing, From: "al jones" aljonesrdo@bresnan.net, To: garys@ctagroup.com, greg@solutionsdowntown.com

I. City of Billings Code as found on the World Wide Web at; http://www.municode.com/Resources/gateway.asp?pid=10441&sid=26

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H Exhibits and Addenda

Exhibit A

The following are map titles and descriptions. See the next four pages for the maps.

Exhibit A1 - Proposed Boundaries of the District In Relation to City and County Limits Prior to Montana Attorney General's Opinion Regarding Bi-jurisdictional Urban Renewal Districts.

This map shows the proposed boundaries that included both city and county parcels prior to the Montana Attorney General's opinion restricting county parcels to be included in an urban renewal district. This map is intended to give a clear perspective and understanding regarding the planning process.

Exhibit A2 - East Billings Urban Renewal District In Relation to City and County Limits.

This map shows the final boundaries as they relate to city and county limits as they exist as of the end of year 2006.

Exhibit A3 - East Billings Urban Renewal District - with Existing Zoning.

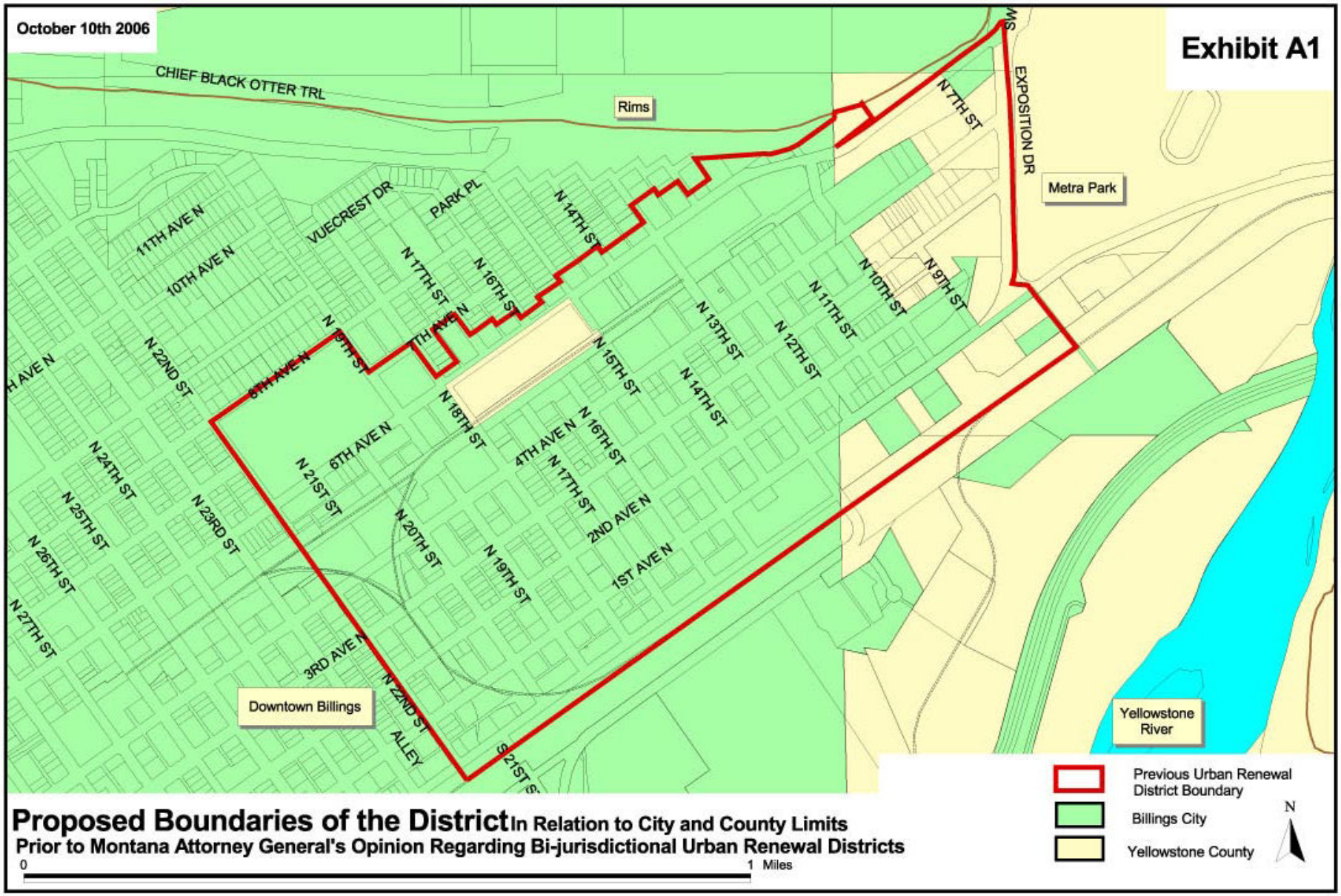
This map shows the final boundaries as they relate to the existing zoning as it exists as of the end of year 2006.

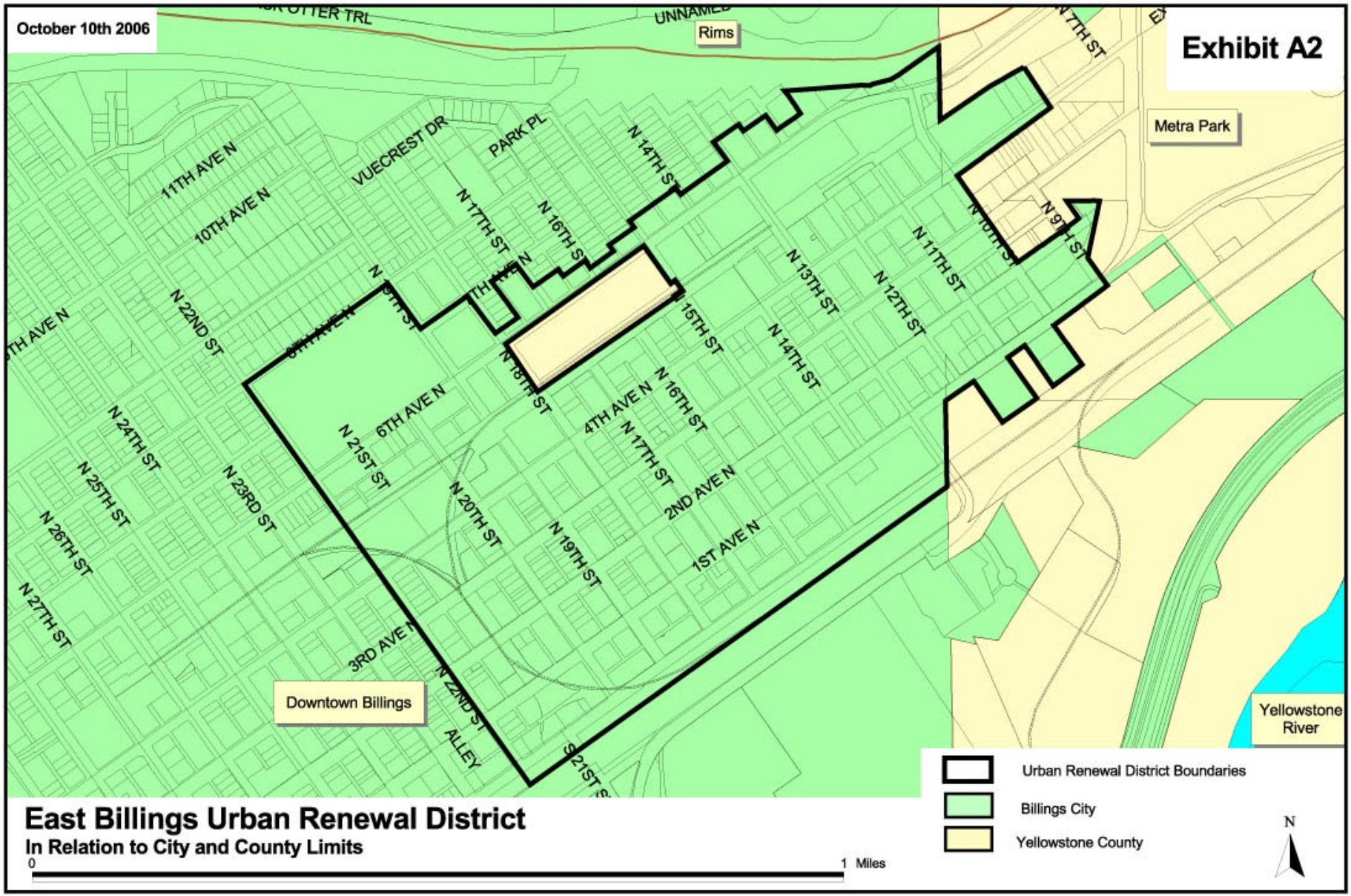
Exhibit A4 - City of Billings zoning code definitions.

This is from the city code and explains the zoning for the district and the greater Billings area.

Exhibit A5 – East Billings Urban Renewal District - with Existing Land Uses.

This map shows the land uses for the district and some surrounding areas. This map is a result of an inventory effort involving walking the district and talking to business owners. This inventory occurred in May of 2006. General notes were taken on how parcels and buildings were used. Designations and colors were assigned using the American Planning Association's Land-Based Classification Standards. The inventory was conducted by the Volunteer Team and compiled by the Consultant Team.


October 10th 2006
Exhibit A1
CHIEF BLACK OTTER TRL
Rims
Metra Park
EXPOSITION DR
N 7TH ST
VUECREST DR
PARK PL
11TH AVE N
10TH AVE N
N 17TH ST
N 16TH ST
N 14TH ST
N 10TH ST
N 9TH ST
N 11TH ST
N 13TH ST
N 12TH ST
N 15TH ST
N 14TH ST
N 22ND ST
8TH AVE N
N 19TH ST
7TH AVE N
N 18TH ST
6TH AVE N
4TH AVE N
N 16TH ST
N 17TH ST
N 21ST ST
N 24TH ST
N 25TH ST
N 26TH ST
N 27TH ST
N 23RD ST
N 20TH ST
N 19TH ST
2ND AVE N
1ST AVE N
3RD AVE N
N 22ND ST
ALLEY
Downtown Billings
Yellowstone River
Previous Urban Renewal District Boundary
Billings City
Yellowstone County
N
Proposed Boundaries of the District In Relation to City and County Limits
Prior to Montana Attorney General's Opinion Regarding Bi-jurisdictional Urban Renewal Districts
0
1 Miles


October 10th 2006
Exhibit A2
Rims
Metra Park
Downtown Billings
Yellowstone River
11TH AVE N
10TH AVE N
VUECREST DR
PARK PL
N 17TH ST
N 16TH ST
N 14TH ST
N 13TH ST
N 12TH ST
N 11TH ST
N 9TH ST
N 22ND ST
N 24TH ST
N 25TH ST
N 26TH ST
N 27TH ST
N 23RD ST
N 21ST ST
N 20TH ST
N 19TH ST
N 18TH ST
N 15TH ST
N 14TH ST
N 16TH ST
N 17TH ST
6TH AVE N
4TH AVE N
2ND AVE N
1ST AVE N
3RD AVE N
ALLEY
Urban Renewal District Boundaries
Billings City
Yellowstone County
N
East Billings Urban Renewal District
In Relation to City and County Limits
0
1 Miles

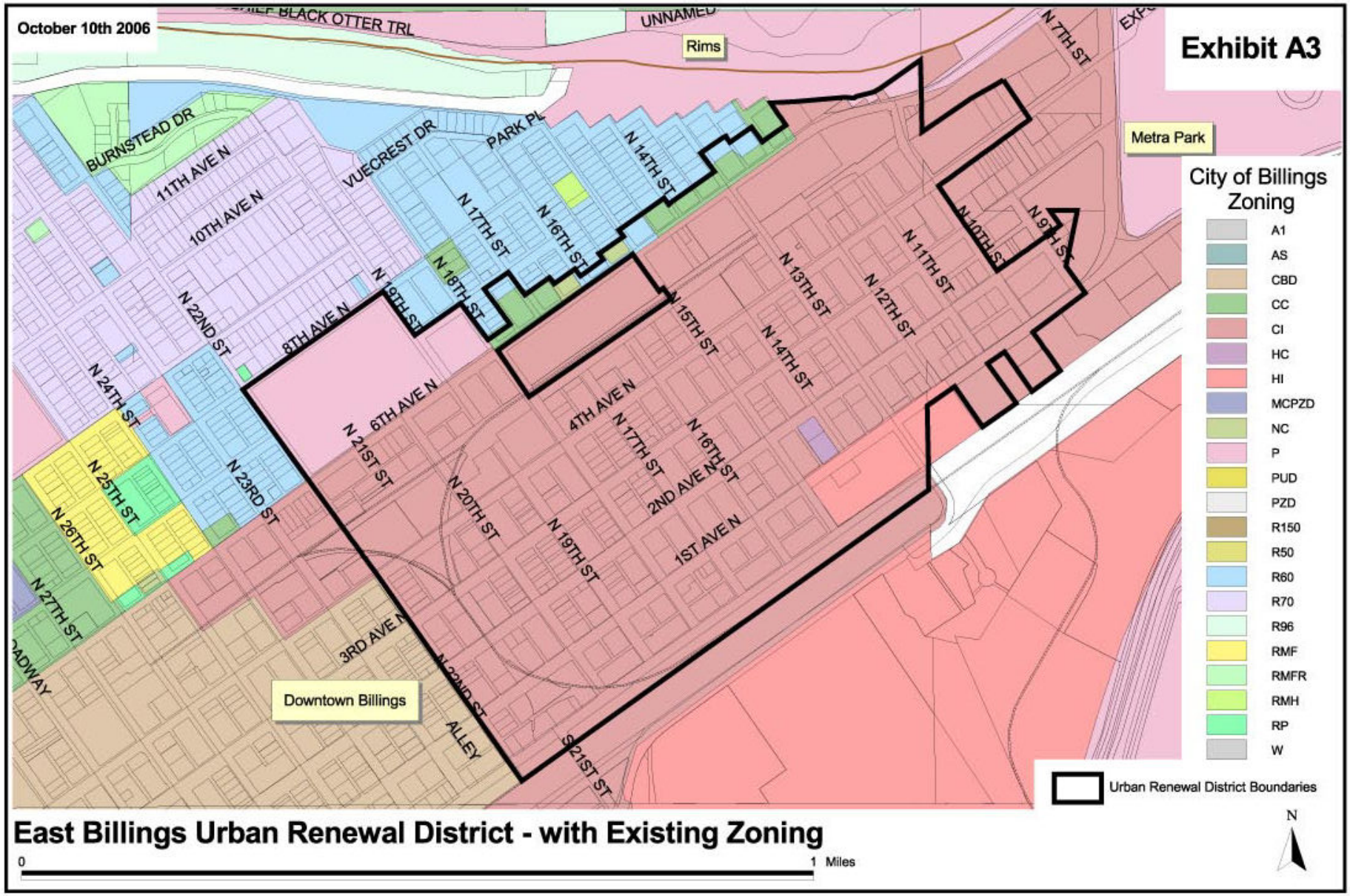

October 10th 2006
Exhibit A3
Rims
Metra Park
UNNAMED
BURNSTEAD DR
11TH AVE N
10TH AVE N
VUECREST DR
PARK PL
N 14TH ST
N 17TH ST
N 16TH ST
N 18TH ST
N 19TH ST
N 22ND ST
8TH AVE N
N 24TH ST
N 25TH ST
N 26TH ST
N 27TH ST
N 23RD ST
6TH AVE N
N 21ST ST
4TH AVE N
N 20TH ST
N 19TH ST
N 17TH ST
N 16TH ST
2ND AVE N
1ST AVE N
N 15TH ST
N 14TH ST
N 13TH ST
N 12TH ST
N 11TH ST
N 10TH ST
N 9TH ST
N 7TH ST
3RD AVE N
Downtown Billings
ALLEY
S 21ST ST
City of Billings Zoning
A1
AS
CBD
CC
CI
HC
HI
MCPZD
NC
P
PUD
PZD
R150
R50
R60
R70
R96
RMF
RMFR
RMH
RP
W
Urban Renewal District Boundaries
N
East Billings Urban Renewal District - with Existing Zoning
0
1 Miles

Exhibit A4 - City of Billings Zoning Code Definitions.

The following is an excerpt from the city code found online at http://www.municode.com/Resources/gateway.asp?pid=10441&sid=26:

Sec. 27-301. Zoning Districts.

It is the intent of this section to establish zones wherein compatible uses of land may be located to create, protect and maintain a desirable living environment, to stabilize and protect residential harmony and to conduct profitable businesses. It is also the intent of this Chapter to make it possible to efficiently and economically design and install public facilities in terms of size and capacity to adequately meet the needs resulting from a defined intensity of land use.

To carry out the provisions of this chapter, the city and county 4 1/2 mile jurisdictional area is hereby divided into the following zoning districts in which the erection, construction, alteration, reconstruction, repair or use of buildings, structures and land shall be regulated and restricted. The regulations in each district shall be uniform throughout each district but may differ from those in other districts.

TABLE INSET:

A-1	Agricultural-Open Space (County Only)
A-S	Agricultural-Suburban (County Only)
R-150	Residential 15,000 (County Only)
R-96	Residential 9,600
R-80	Residential 8,000
R-70R	Residential 7,000 Restricted
R-70	Residential 7,000
R-60R	Residential 6,000 Restricted
R-60	Residential 6,000
R-50	Residential 5,000
RMF	Residential Multi-Family
RMF-R	Residential Multi-Family - Restricted
RMH	Residential Manufactured Home
RP	Residential Professional
NC	Neighborhood Commercial
CC	Community Commercial
HC	Highway Commercial
CBD	Central Business District
CI	Controlled Industrial
HI	Heavy Industrial
P	Public
ELC	Entryway Light Commercial
EGC	Entryway General Commercial
EMU	Entryway Mixed-use
ELI	Entryway Light Industrial
	South 27th Street Corridor Zoning District
	Medical Corridor Permit Zoning District

A-1 Agricultural-Open Space (county only): A district to protect and preserve agricultural lands for the performance of a wide range of agricultural functions. The intent is to limit the scattered intrusion of uses not

compatible with an agricultural environment; to encourage agricultural pursuits and protect environmental concerns.

A-S Agricultural-Suburban (county only): A district to protect and preserve agricultural lands for the performance of limited agricultural functions and to provide a buffer between urban and unlimited agricultural uses and to encourage concentration of such uses in areas so that potential conflict between uses will be minimized.

R-150 Residential 15,000 (county only): A zone intended to provide for low density, single-family residential developments in areas which may or may not be serviced by a public water and/or sewer system.

R-96 Residential 9,600: A zone intended to promote primarily a single-family residential environment on lots that are served by public water and sewer service.

R-80 Residential 8,000: A residential zone intended to primarily provide a single-family residential environment with provisions for duplexes that are served by public water and sewer service.

R-70R Residential 7,000 Restricted: a residential zone intended to primarily provide a single family residential environment on smaller lots at a medium density that are served by a public water and sewer service.

R-70 Residential 7,000: Primarily a single-family residence district, with provisions for duplexes on lots that are served by public water and sewer services.

R-60R Residential 6,000 Restricted: A residential zone intended to primarily provide a single family residential environment on smaller lots at a medium density that are served by a public water and sewer service.

R-60 Residential 6,000: A zone intended to provide for medium density residential dwellings on lots served by public water and sewer services, with provisions for multi-family dwellings with a maximum of ten (10) dwelling units per structure.

R-50 Residential 5,000: A primarily single-family district provides for higher density development on lots served by public water and sewer services, with provisions for duplexes.

RMF Residential Multi-family: A residential classification intended to provide adequate sites for multi-family developments including high-rise apartment complexes. Dwelling unit density is increased in this classification to encourage development in areas where it will complement existing developments. Land within the classification should be located with access to major arterial transportation routes plus financial, cultural and retail stores and be served by public water and sewer services.

RMF-R Residential Multi-family-Restricted: A residential classification intended to provide adequate sites for multi-family developments. The

classification is intended to provide higher density apartment development, which may establish a buffer between single-family residence areas and other zoning classifications. Lots are to be served by public water and sewer services.

RMH Residential Manufactured Home: A zone intended to provide stable environments for individual manufactured homes, manufactured home parks and compatible accessory uses.

RP Residential Professional: A zone intended to accommodate limited commercial and professional offices as would be compatible with adjoining residential districts and consistent with the objectives of the comprehensive plan.

NC Neighborhood Commercial: A zone for commercial centers and limited retail activities conducted in a unified development designed to serve the surrounding neighborhood with shopping facilities consisting of convenience retail and personal service establishments which secure their principal trade by supplying the daily needs of the neighboring population. Only uses serving the above purpose without undue detriment to surrounding residences should be permitted.

CC Community Commercial: The community commercial zone is intended primarily to accommodate community retail, service and office facilities offering a greater variety than would normally be found in a neighborhood or convenience retail development. Facilities within the classification will generally serve the community, and is commensurate with the purchasing power and needs of the present and potential population within the trade area. It is intended that these business facilities be provided in business corridors or in islands (thirty (30) acres) centrally located in the trade area rather than a strip development along arterials.

HC Highway Commercial: The highway commercial zone is intended to provide areas for commercial and service enterprises which are intended primarily to serve the needs of the tourist, traveler, recreationist or the general traveling public. Areas designated as Highway Commercial should be located in the vicinity of, and accessible from interstate interchanges, intersections on limited access highways, or adjacent to primary or secondary highways. The manner in which the services and commercial activities are offered should be carefully planned in order to minimize the hazard to the safety of the surrounding community and those who use such facilities.

CBD Central Business District: The central business district classification is intended to primarily accommodate stores, hotels, governmental and cultural centers and service establishments at the central focal point of the city's arterial and transportation system, where the C.B.D. can conveniently serve the population of the entire urban area with a varied and specialized selection of goods and services. In order to protect the public interest and welfare and facilitate an attractive, efficient and prosperous C.B.D., the emphasis is on larger scale building and specialty shops.

CI Controlled Industrial: The controlled industrial zone is intended to accommodate a variety of business, warehouse and light industrial uses related to wholesale plus other business and light industries not compatible with other commercial zones, but which need not be restricted in industrial or general commercial zones, and to provide locations directly accessible to arterial and other transportation systems where they can conveniently serve the business and industrial centers of the city and county.

HI Heavy Industrial: A zone intended to accommodate manufacturing, processing, fabrication, and assembly of materials and products. Areas designated as Heavy Industrial should have access to two (2) or more major transportation routes, and such sites should have adjacent space for parking and loading facilities.

P Public: The public zone is intended to reserve land exclusively for public or semi-public uses in order to preserve and provide adequate land for a variety of community facilities which serve the public health, safety and general welfare.

ELC Entryway Light Commercial: See *BMCC* section 27-1004.

EGC Entryway General Commercial: See *BMCC* section 27-1004.

EMU Entryway Mixed-use: See *BMCC* section 27-1004.

South 27th Street corridor zoning district: See *BMCC* Sections 27-801, et seq.

Medical Corridor Permit Zoning District: See *BMCC* Sections 27-901, et seq.
(Ord. No. 97-5048, § 3, 12-22-97; Ord. No. 04-5292, § 1, 7-26-04)

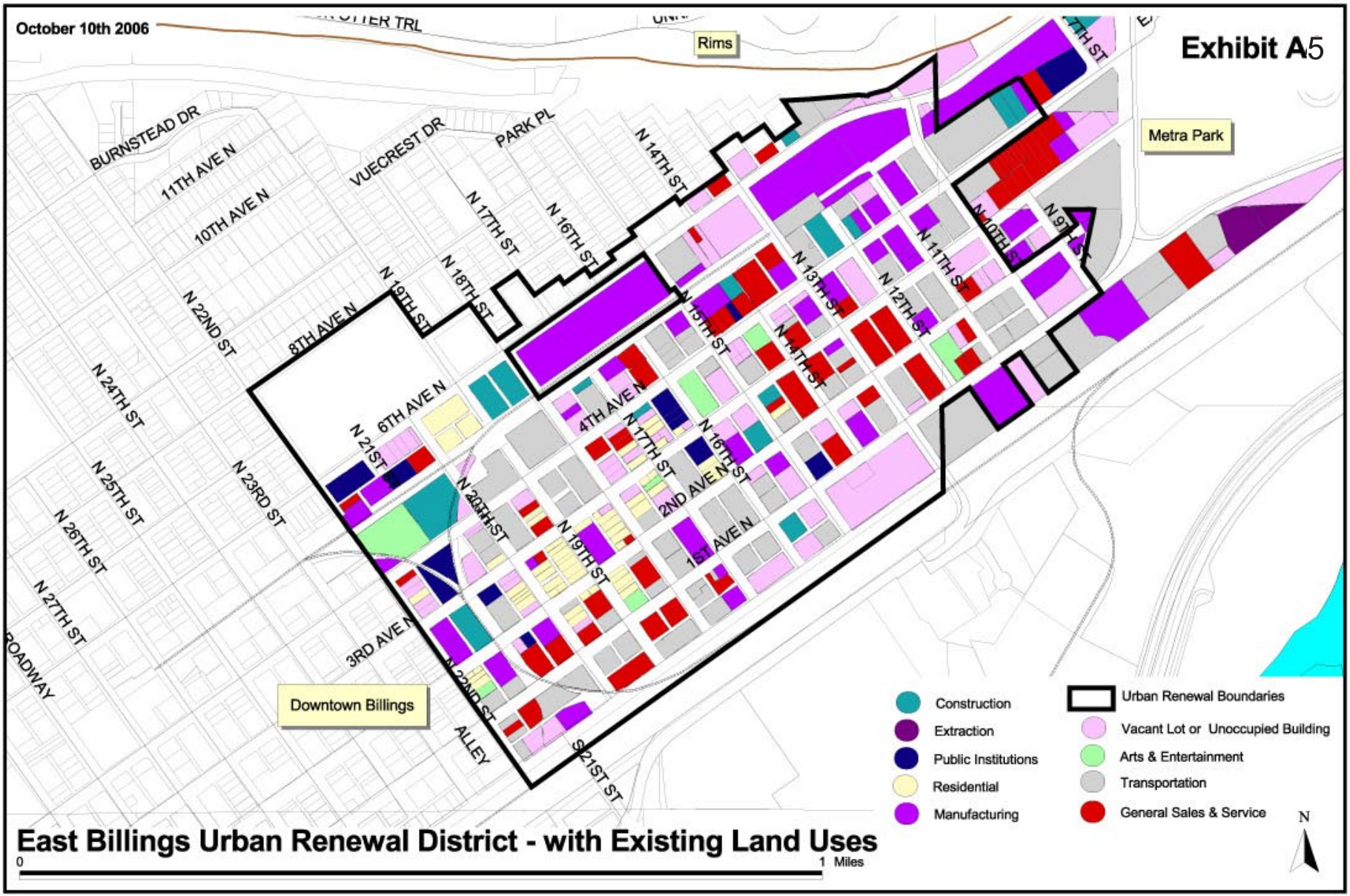

October 10th 2006
Exhibit A5
Rims
Metra Park
Downtown Billings
BURNSTEAD DR
11TH AVE N
10TH AVE N
VUECREST DR
PARK PL
N 14TH ST
N 17TH ST
N 16TH ST
N 19TH ST
N 18TH ST
N 22ND ST
8TH AVE N
N 24TH ST
N 25TH ST
N 26TH ST
N 27TH ST
N 23RD ST
6TH AVE N
N 21ST
4TH AVE N
2ND AVE N
1ST AVE N
3RD AVE N
N 20TH ST
N 15TH ST
N 13TH ST
N 12TH ST
N 11TH ST
N 10TH ST
N 9TH ST
ALLEY
S 21ST ST
Construction
Extraction
Public Institutions
Residential
Manufacturing
Urban Renewal Boundaries
Vacant Lot or Unoccupied Building
Arts & Entertainment
Transportation
General Sales & Service
N
East Billings Urban Renewal District - with Existing Land Uses
0
1 Miles

Exhibit B

TAX INCREMENT FINANCING APPLICATION PROCESS CURRENTLY USED IN THE DOWNTOWN TIF FOR DEVELOPMENT PROJECTS

(The BIRD, Inc. will use an identical procedure to the DBP process)

Introduction

The DBP has been responsible for administering the tax increment finance dollars in Billings, pursuant to Montana Urban Renewal Law (Title 7 Chapter 15 part 42 Montana Code Annotated, "Urban Renewal".) Tax Increment Financing (TIF) is an important element of the program as it provides a means to finance urban renewal activities. A TIF program operates by first establishing a base year taxable value for all properties within the urban renewal district. Property taxes continue to be paid to all taxing jurisdictions on the basis of the base year valuation. All increases in property taxes above this base valuation due to new development or reappraisals are assigned to the TIF District. They are then used for downtown revitalization activities.

The DBP offers this Gap Funding program for large development projects, defined as those with over $1 million in property improvements. This program enables the Applicant and the DBP to work together in a streamlined, efficient manner. For downtown development projects of investment below the $1 million level, the DBP offers many other grant and incentive programs. However, all downtown development projects are eligible to apply to the Technical Assistance Bank for preliminary project development, and to the revolving loan fund for other gap financing.

Funding Parameters

Each project is unique. TIF funding awards shall be based upon criteria outlined in the Criteria for Review section. A 5:1 private: public leveraging investment ratio (for every $5 in private funds a maximum of $1 of TIF funds) is required for each project. Please note that property acquisition costs are *not* to be included in the 5:1 calculation; *only* property improvements are to be considered. Property improvements are defined as all project costs excluding property acquisition. Generally, TIF funds shall be awarded to eligible projects meeting the criteria and approval processes as described herein, subject to availability of funds.

Eligible Activities

As specified by Title 7 Chapter 15 Part 4288 Montana Code Annotated (please see Attachment), TIF may be used to finance certain urban renewal activities. Pursuant to this statute, the DBP will review applications for financing of projects eligible under the following guidelines. The DBP will place special emphasis on those projects that exemplify the Downtown Billings Framework Plan, particularly mixed-use developments. In addition, all applications must address parking needs and accommodations for the completed project (see Criteria for Review #13). Please note that the investment levels indicated below serve as examples and are not cutoff points for funding; maximum funding for each project will be calculated using the 5:1 ratio.

MIXED-USE DEVELOPMENT

PROPERTY IMPROVEMENT INVESTMENT (excluding property acquisition)			PUBLIC BENEFIT GUIDELINES					
Total	Private: Public 5:1 Ratio		Retail Space	Office Space	Market Rate Housing Units	Job Retention/ Creation (FTE)	Parking	Entertainment (if applicable)

HOUSING DEVELOPMENT (MARKET RATE)

PROPERTY IMPROVEMENT INVESTMENT (excluding property acquisition)			PUBLIC BENEFIT REQUIREMENTS					
Total	Private: Public 5:1 Ratio				Market Rate Housing Units		Parking	

DINING/ENTERTAINMENT

PROPERTY IMPROVEMENT INVESTMENT (excluding property acquisition)			PUBLIC BENEFIT GUIDELINES					
Total	Private: Public 5:1 Ratio					Job Retention/ Creation (FTE)	Parking	Entertainment (if applicable)

Application Process and Timeline

Anyone seeking TIF assistance from the DBP must submit a written application for each TIF-assisted project. The following procedure has been developed to expedite the review of TIF funding requests.

1. Initial Contact. Contact the DBP, 2815 2nd Avenue North, (406) 294-5060 to discuss the project and determine preliminary eligibility for TIF assistance.

2. Prepare a Written Application. The Applicant must prepare a written application for each funding request. For all TIF requests, the Applicant must complete a "Developer's Statement of Qualification and Financial Responsibility" which includes submittal of personal financial statements.

3. Staff Review. Upon submittal of all necessary information, the DBP staff will review the project and the need for funding. At any point in the review process the staff or Board may request more information of the Applicant or solicit comment on the project from other public agencies. Items included in personal financial statements will not be subject to public review or presentation to or comment by other agencies.

4. Downtown Development Review Team (DBP Executive Committee) Review. The DBP Executive Committee will review the application and staff recommendations. The Committee reserves the right to seek additional project review from supporting committees of the DBP and from other public agencies. The Committee will issue preliminary approval/disapproval of the funding request or any part thereof and will make a recommendation to the full DBP Board.

5. DBP Board of Directors Review. The Board of Directors will review the application and the preliminary approval/disapproval of the executive committee. Applicants will have the opportunity to give a formal presentation to the board at this time. The board will issue approval/disapproval of the funding request and notify the applicant in writing of the decision within 14 days. The decision of the board is final and non-negotiable.

6. City Council Review. Projects receiving approval by the DBP Board of Directors will be forwarded to the Billings City Council for final approval. City Council approval is required before the DBP will enter development agreement with the applicant.

7. Development Agreement. The DBP and the applicant must execute a mutually agreeable, legally binding development agreement which establishes the terms and conditions of TIF assistance. Sample development agreements are available from the DBP for reference. The development agreement may include, but is not limited to, the following:

- Complete architectural design specifications and site plan
- Time frame for project development, construction and completion
- Specifications for release of funds
- Cash flow and pro forma statements for a minimum of five years of the development
- Terms and conditions of the various financings
- Commitment letters and loan documents related to the various financings
- Ownership of completed development
- Events of default; remedies
- Zoning approval
- Tenant commitments
- Nonliability of city officials and DBP
- Cause for termination

8. Timing. Following the above process for approval, the applicant can expect a minimum of 90 days between submitting an application to the DBP and potentially receiving a decision from the City Council.

Commitment of Funds

Upon City Council approval of a project, the DBP will commit funds to the project from its annual budget subject to availability of funds. Committed funds will be held for a grace period of 180 days, by which time construction must have commenced. Commencement of construction means the date on which the first building permit is issued. Projects that have not commenced construction within 180 days are at risk for losing the committed funds.

Funds will be released as specified by the Development Agreement. Funds may be released according to one of the following methods.

Release of funds following project completion. Funds will be released upon the project's receipt of a Certificate of Occupancy from the City of Billings. If necessary, the DBP will encumber funds for one additional fiscal year to accommodate construction schedules. This is the DBP's preferred method for release of funds.

Release of funds per construction schedule. The applicant may request release of funds up to four (4) times during project construction. Funds will be released in amounts commensurate with construction expenditures. The Applicant will be responsible for documenting construction expenses and obtaining Letters of Partial Completion from the City of Billings for submission with payment requests. If necessary, the DBP will encumber funds for one additional fiscal year to accommodate construction schedules.

Release of funds per hardship circumstances. The applicant may request hardship status for immediate release of funds by documenting financial need and/or inability to finance the project with funds from other sources.

Funds will be released only if the project is developed and constructed essentially as presented in the Development Agreement.

IMPORTANT: Costs to be paid with TIF monies may not be incurred by the Applicant prior to funding approval and the satisfaction of any conditions of such approval.

Criteria For Review

Materials contained in TIF applications are used to assess the merits of projects in relation to the goals and objectives of the Downtown Billings Framework Plan and in relation to other downtown development and urban renewal projects. The DBP evaluates projects based on the following criteria. Please prepare a written response and provide supporting documentation for each of the criteria areas.

1. Relevance to the Urban Renewal Plan: Documentation of the project's impact on Downtown Billings in relation to the goals and objectives of the East Billings Urban Renewal Plan, particularly mixed-use development. Urban design elements will also be considered, including pedestrian emphasis, quality of design, and downtown Billings' personality.

2. Economic Stimulus: The amount of economic activity to be generated by the project is assessed, as well as the leverage ratio of public to private investment. Applications should contain credible, measurable information substantiating applicant claims of economic stimulus.

3. Tax Generation: The increase in taxable value due to new construction/rehabilitation is estimated by the County Assessor's office to determine tax increment generation.

4. Employment Generation: Total employment generated by the project assessed in terms of new permanent and part-time jobs, and construction jobs.

5. Elimination of Blight: The project's direct and indirect impact on the physical and fiscal deterioration within the Tax Increment District and the community is documented by the applicant.

6. Special or Unique Opportunities: The extent to which the project represents a unique opportunity, meets a special need, or addresses specific DBP or community goals. The restoration of historic property or the provisions of an unmet community need are examples of special and unique opportunities.

7. Impact Assessment: The extent of both positive and negative environmental impacts, appropriateness of the project design, and impact on existing businesses or residents.

8. Financial Assistance: Other forms of financing available to the

applicant; i.e. lender participation and state and federal grant monies, are examined to assess the need for TIF assistance.

9. Project Feasibility: A determination of feasibility is made on the strength of the Applicant's demonstration of market demand for the project as contained primarily on the pro forma and financing commitments.

10. Developer Ability to Perform: An assessment of the applicant's capability to undertake the relative complexities of the project based on past performance on similar or comparable projects.

11. Timely Completion: The feasibility of completing the project according to the Applicant's project schedule.

12. Payment of Taxes: All property taxes, special improvement district assessments, and other assessments on the project property must be paid to date.

13. Parking: Applicant must present a parking need assessment for the completed project and a plan for using new or existing parking to meet the anticipated demand.

DOWNTOWN BILLINGS PARTNERSHIP INC. DOWNTOWN TAX INCREMENT FINANCING (TIF) APPLICATION

Project Name: _____ Date Submitted: _____

APPLICANT INFORMATION

1. Name: _____
2. Address: _____
3. Telephone Number: _____

PROJECT INFORMATION

1. Building Address: _____
2. Legal Description: _____
3. Ownership: _____

Address: _____

4. If property is not owned by the Applicant, list leasehold interests: (Attach evidentiary materials.)
   Name:_____

   Address: _____
5. Existing/Proposed Businesses: _____

   Business Description: _____

   _____

8. Employment: Existing FTE Jobs _____

   New Permanent FTE Jobs created by project _____ Construction FTE Jobs _____
9. Architectural Firm: _____

   Address: _____

   Representative: _____
10. Description of Project: (Attach narrative explanation.)
11. Rehabilitation/construction Plans (Attach schematics, site and landscaping plans.)
12. Project Schedule: (Attach time line or schedule through completion.)

PROJECT COSTS

Land and Site Improvements (Itemized)

1. Equity in Land and Buildings $_____
2. $_____
3. $_____
4. $_____

Subtotal $_____

Construction/Rehabilitation Costs (Use general construction trade divisions)

1. $_____
2. $_____
3. $_____
4. $_____
5. $_____
6. $_____
7. $_____
8. $_____
9. $_____
10. $_____

Subtotal $_____

Fees

1. Architectural design/Supervision $_____
2. Permits _____ $_____
   _____ $_____
3. Other fees _____ $_____

Subtotal $_____

Total Project Development Costs $_____

PROJECT FINANCING

Please complete Sources of Funds detail and summarize below.

Developer Equity

Cash Invested $_____
Land and Buildings $_____
Other (Specify) _____ $_____
_____ $_____
Subtotal $_____

Lender Commitments (Attach evidence i.e. Letters of Credit or other documentation.)

Lender	Loan Amount	Interest	Term	Payment/Period
_____	$_____	_____%	_____yrs	$_____/Month
_____	$_____	_____%	_____yrs	$_____/Month

Total Loan Amount $_____

TIF Request

Eligible Improvements (See Narrative)
$_____
$_____
$_____
$_____
$_____
Subtotal $_____

Sources of Funds Summary *(Post totals from above.)*

Developer Equity $_____
Lender Commitments $_____
TIF Request $_____
Other Funds (Specify) _____ $_____
Total Project Financing **$_____**

DEVELOPER STATEMENT OF QUALIFICATIONS AND FINANCIAL RESPONSIBILITY

Applicant

1. Name: _____

Address: _____

2. If the applicant is not an individual doing business under his/her own name, the applicant has the status indicated below and is organized or operating under the laws of _____.
3.

_____ A corporation

_____ A nonprofit or charitable institution or corporation

_____ A partnership known as _____ ____

_____ Other (explain) _____ _____

Date of organization: _____

4. Names, address, title of position (if any), and nature and extent of the interest of the officers and principal members, principal shareholders, investors, or partners of the applicant.

Name and Address	Nature and Extent of Interest

Financial Condition

1. Provide a current financial statement for each private entity involved in the project. Documentation of financial capacity may include net worth statements, balance sheets, or profit and loss statements.

2. Has the applicant or any individual or entity affiliated with the development of this project been adjudged bankrupt, either voluntary or involuntary, within the past ten years?
No____ Yes____ If yes, give date, place, and under what name

_____

3. 4. Has the applicant or any individual or entity affiliated with the development of this project been indicted for or convicted of any felony within the past 10 years?

No_____ Yes_____ If yes, gives the date, charge, place, court and action taken for each case.

_____

CONSTRUCTION CONTRACTOR

1. Identify the construction contractor or builder who will undertake this project.

   Name: _____

   Address: _____

2. Has such contractor or builder ever failed to qualify as a responsible bidder, refused to enter into a contract after an award has been made, or failed to complete a construction or development contract within the last 10 years? No_____ Yes_____ If yes, explain.

CERTIFICATION

I (we), _____(please print), certify that the statements and estimates within this Application as well as any and all documentation submitted as attachments to this Application or under separate cover are true and correct to the best of my (our) knowledge and belief.

Signature_____ Signature_____

Title_____ Title_____

Address_____ Address_____

_____ _____

Date_____ Date_____

Exhibit C

Detailed List of Properties and Tax Values

2006

Count	Geocode	Assessor Code	Owner	Sub	Blk	Lot	Legal Description	Class Code	Market Value	Taxable Value	PARCEL-ID
1	03 1033 33 1 01 01 0000 000A000830		STOCKTON, LUCILLE TRUSTEE (1/2 STOCKTON, DAN E JR (1/2)	BFA	019	001	LTS 1-6 BLK 19 BILLINGS ORIGIN	2207	$97,300	$2,234	03103333101010000
	03 1033 33 1 01 01 0000						AL TOWN	3507	$53,200	$1,433	
1	03 1033 33 1 01 01 0001 000I006120		STOCKTON OIL CO	BFA	019	001	THE OIL STORE-UNDERGROUND TANK	3507	$54,400	$1,466	03103333101010001
	03 1033 33 1 01 01 0001						S AT 1607 4TH AVE N				
	03 1033 33 1 01 01 0001						(LAND AT A				
	03 1033 33 1 01 01 0001						-83) (96)				
1	03 1033 33 1 01 02 0000 000A000840		STOCKTON, DAN E JR (1/3) D D & L LEASING CO (1/3)	BLG	019	007	LTS 7-11 14-17 BLK 19 BILLINGS	2207	$146,050	$3,340	03103333101020000
	03 1033 33 1 01 02 0000						ORIGINAL TOWN & 20' X 100' AB	3507	$218,600	$5,653	
	03 1033 33 1 01 02 0000						ANDONED ALLEY				
1	03 1033 33 1 01 03 0000 000A000850		STOCKTON OIL COMPANY	BLG	019	018	LTS 19-21 BLK 19 BILLINGS ORIG	2207	$70,000	$1,615	03103333101030000
	03 1033 33 1 01 03 0000						INAL TOWN				
1	03 1033 33 1 01 04 0000 000A000860		STOCKTON OIL COMPANY	BLG	019	022	LTS 22 BLK 19 BILLINGS ORIGINA	2207	$29,050	$687	03103333101040000
	03 1033 33 1 01 04 0000						L TOWN	3507	$4,100	$108	
1	03 1033 33 1 01 05 0000 000A000870		STOCKTON OIL COMPANY	BLG	019	023	LTS 23-24 BLK 19 BILLINGS ORIG	2207	$42,700	$996	03103333101050000
	03 1033 33 1 01 05 0000						INAL TOWN	3507	$66,000	$1,488	
1	03 1033 33 1 02 01 0000 000A001490		MCDONNELL, MATTHEW J MCDONNELL, SHIRLEY A	BLG	032	001	LTS 1-8 BLK 32 BILLINGS ORIGIN	2207	$124,600	$2,854	03103333102010000
	03 1033 33 1 02 01 0000						AL TOWN	3507	$169,900	$3,786	
1	03 1033 33 1 02 02 0000 000A001500		MCDONNELL, MATTHEW J MCDONNELL, SHIRLEY A	BLG	032	009	LTS 9-12 BLK 32 BILLINGS ORIGI	2207	$70,000	$1,615	03103333102020000
	03 1033 33 1 02 02 0000						NAL TOWN	3507	$39,700	$1,070	
1	03 1033 33 1 02 03 0000 000A001510		FLAT TIRE INC	BLG	032	013	LTS 13-24 BLK 32 BILLINGS ORIG	2207	$179,200	$4,092	03103333102030000
	03 1033 33 1 02 03 0000						INAL TOWN	3507	$474,100	$12,773	
1	03 1033 33 1 03 01 0000 000A004950		CARROLL BROS LLC	BLG	071	001	LTS 1-12 BLK 71 BILLINGS ORIGI	2207	$179,200	$4,092	03103333103010000
	03 1033 33 1 03 01 0000						NAL TOWN	3507	$407,600	$10,981	
1	03 1033 33 1 03 04 0000 000A004990		JMPT LLC	BLG	071	013	LTS 13-16 BLK 71 BILLINGS ORIG	2207	$70,000	$1,615	03103333103040000
	03 1033 33 1 03 04 0000						INAL TOWN	3507	$174,700	$4,660	
1	03 1033 33 1 03 05 0000 000A005000		URIBE, CARLOS R	BLG	071	017	LTS 17-18 BLK 71 BILLINGS ORIG	2201	$11,900	$47	03103333103050000
	03 1033 33 1 03 05 0000						INAL TOWN	3501	$32,700	$139	
1	03 1033 33 1 03 06 0000 000A005010		ROBBLEE FAMILY LLC	BLG	071	019	LTS 19-20 BLK 71 BILLINGS ORIG	2207	$42,700	$996	03103333103060000
	03 1033 33 1 03 06 0000						INAL TOWN				
1	03 1033 33 1 03 07 0000 000A005020		ROBBLEE FAMILY LLC	BLG	071	021	LTS 21-24 BLK 71 BILLINGS ORIG	2207	$70,000	$1,615	03103333103070000
	03 1033 33 1 03 07 0000						INAL TOWN	3507	$70,700	$1,905	
1	03 1033 33 1 04 01 0000 000A000880		CONNOLLY, BARBARA M	BLG	020	001	LTS 1-4 BLK 20 BILLINGS ORIGIN	2207	$70,000	$1,615	03103333104010000
	03 1033 33 1 04 01 0000						AL TOWN	3507	$114,700	$3,089	
1	03 1033 33 1 04 02 0000 000A000890		STOCKTON, MYKEL	BLG	020	005	LTS 5-6 BLK 20 BILLINGS ORIGIN	2207	$42,700	$996	03103333104020000
	03 1033 33 1 04 02 0000						AL TOWN				
1	03 1033 33 1 04 03 0000 000A000900		MCDONNELL, MATTHEW J MCDONNELL, SHIRLEY A	BLG	020	007	LTS 7-11 BLK 20 BILLINGS ORIGI	2207	$83,650	$1,925	03103333104030000
	03 1033 33 1 04 03 0000						NAL TOWN	3507	$5,900	$143	
1	03 1033 33 1 04 04 0000 000A00090A		STRATFORD, LYDIA	BLG	020	014	AND LTS 15 TO 18 POLE YARD	2207	$83,650	$1,925	03103333104040000
	03 1033 33 1 04 04 0000							3507	$124,950	$3,144	
1	03 1033 33 1 04 05 0000 000A000910		STOCKTON, MYKEL STOCKTON, D E JR	BLG	020	019	LTS 19-20 BLK 20 BILLINGS ORIG	2201	$11,900	$232	03103333104050000
	03 1033 33 1 04 05 0000						INAL TOWN				
1	03 1033 33 1 04 06 0000 000A000920		STOCKTON, MYKEL STOCKTON, DANIEL E JR	BLG	020	021	LTS 21-22 BLK 20 BILLINGS ORIG	2207	$42,700	$996	03103333104060000
	03 1033 33 1 04 06 0000						INAL TOWN **A & S PARTNERSHIP				
	03 1033 33 1 04 06 0000						CONSISTING OF **DAN E ST				
	03 1033 33 1 04 06 0000						OCKTON JR & LONNEY L AVERILL**				
1	03 1033 33 1 04 07 0000 000A000930		CONNOLLY, BARBARA M	BLG	020	023	LTS 23-24 BLK 20 BILLINGS ORIG	2207	$42,700	$996	03103333104070000
	03 1033 33 1 04 07 0000						INAL TOWN				
1	03 1033 33 1 05 01 0000 000A001400		SHIPTON SUPPLY CO INC	BLG	031	001	LTS 1-6 BLK 31 BILLINGS ORIGIN	2207	$97,300	$2,234	03103333105010000
	03 1033 33 1 05 01 0000						AL TOWN	3507	$303,400	$8,111	
1	03 1033 33 1 05 02 0000 000A001430		VMRJ LLC	BLG	031	007	LTS 7-12 BLK 31 BILLINGS ORIGI	2207	$97,300	$2,234	03103333105020000
	03 1033 33 1 05 02 0000						NAL TOWN	3507	$266,900	$7,052	
1	03 1033 33 1 05 03 0000 000A001440		VMRJ LLC	BLG	031	013	E70' LTS 13-16 BLK 31 BILLINGS	2207	$42,700	$996	03103333105030000
	03 1033 33 1 05 03 0000						ORIGINAL TOWNSITE	3507	$4,400	$113	
1	03 1033 33 1 05 04 0000 000A001450		MCDONNELL, MATTHEW J MCDONNELL, SHIRLEY A	BLG	031	013	W70' LTS 13-16 BLK 31 BILLINGS	2207	$42,700	$996	03103333105040000
	03 1033 33 1 05 04 0000						ORIGINAL TOWNSITE	3507	$4,400	$113	
1	03 1033 33 1 05 05 0000 000A001460		MCDONNELL, MATTHEW J MCDONNELL, SHIRLEY A	BLG	031	000	W70' LTS 17-18 BLK 31 BILLINGS	2207	$29,050	$687	03103333105050000
	03 1033 33 1 05 05 0000						ORIGINAL TOWNSITE	3507	$51,450	$1,373	
1	03 1033 33 1 05 06 0000 000A001470		CAPITOL LAND & BUILDING CO	BLG	031	017	E70' LTS 17-18 BLK 31 BILLINGS	2207	$29,050	$687	03103333105060000
	03 1033 33 1 05 06 0000						ORIGINAL TOWNSITE	3507	$15,500	$418	
1	03 1033 33 1 05 07 0000 000A001480		MCDONNELL, MATHEW J AKA MATTHE MCDONNELL, SHIRLEY A	BLG	031	019	LTS 19-24 BLK 31 BILLINGS ORIG	2207	$97,300	$2,234	03103333105070000
	03 1033 33 1 05 07 0000						INAL TOWN	3507	$158,800	$4,121	
1	03 1033 33 1 06 01 0000 000A005030		BOHNEN, LARRY V	BLG	072	001	LTS 1-4 BLK 72 BILLINGS ORIGIN	2207	$70,000	$1,615	03103333106010000
	03 1033 33 1 06 01 0000						AL TOWN	3507	$155,200	$4,129	
1	03 1033 33 1 06 02 0000 000A005040		BOHNEN, LARRY V	BLG	072	005	LT 5 S16.6' LT 6 BLK 72 BILLIN	2207	$38,114	$892	03103333106020000
	03 1033 33 1 06 02 0000						GS ORIGINAL TOWNSITE	3507	$49,600	$1,336	
1	03 1033 33 1 06 03 0000 000A005050		BICKLER, BILL J	BLG	072	006	LTS 7-8 9A & 10A1 N8.4' LT 6BL	2207	$74,586	$1,719	03103333106030000
	03 1033 33 1 06 03 0000						K 72 BILLINGS ORIGINAL TO	3507	$74,000	$1,914	
	03 1033 33 1 06 03 0000						WN AMND (OLD A-505 A506 & A-5				
	03 1033 33 1 06 03 0000						07A) (2000)				
1	03 1033 33 1 06 06 0000 000A00507A		PIERCE, DELNO G (1/2 INT) & (E KOCH, DALE A (1/2 INT)	BLG	072	000	LT 12A1 BLK 72 BILLINGS ORI TO	2207	$42,700	$996	03103333106060000
	03 1033 33 1 06 06 0000						WN AMND (OLD A-505,A-506 & A	3507	$105,200	$2,689	
	03 1033 33 1 06 06 0000						-507A) (2000)				
1	03 1033 33 1 06 07 0000 000A005080		CARROLL BROS LLC	BLG	072	013	LTS 13-19 BLK 72 BILLINGS ORIG	2207	$110,950	$2,544	03103333106070000
	03 1033 33 1 06 07 0000						INAL TOWN	3507	$97,800	$2,608	
1	03 1033 33 1 06 08 0000 000A005090		MATHEWS, JAMES F	BLG	072	020	LTS 20-24 BLK 72 BILLINGS ORIG	2207	$83,650	$1,925	03103333106080000
	03 1033 33 1 06 08 0000						INAL TOWN	3507	$113,700	$2,794	
1	03 1033 33 1 07 01 0000 000A005160		BERST, DAVID	BLG	077	001	W65' LTS 1-5 BLK 77 BILLINGS O	2207	$47,088	$1,096	03103333107010000
	03 1033 33 1 07 01 0000						RIGINAL TOWNSITE	3507	$87,340	$2,260	
1	03 1033 33 1 07 02 0000 000A005170		BIG SKY BOOKS INC	BLG	077	001	E75' LTS 1-5 UNPLT FRAC ADJ 1S	2207	$51,963	$1,206	03103333107020000
	03 1033 33 1 07 02 0000						T & 12TH BLK 77 BILLINGS ORIG	3507	$137,300	$3,547	
	03 1033 33 1 07 02 0000						INAL TOWNSITE				
1	03 1033 33 1 07 03 0000 000A005180		LINDSEY, LEE PAULSON, CALVIN	BLG	077	006	LTS 6-12 BLK 77 BILLINGS ORIGI	2207	$110,950	$2,544	03103333107030000
	03 1033 33 1 07 03 0000						NAL TOWN	3507	$64,900	$1,748	
1	03 1033 33 1 07 04 0000 000A005190		FRANK FAMILY LIMITED PARTNERSH	BLG	077	013	LTS 13-22 BLK 77 BILLINGS ORIG	2207	$151,900	$3,473	03103333107040000
	03 1033 33 1 07 04 0000						INAL TOWN	3507	$133,100	$3,505	
1	03 1033 33 1 07 05 0000 000A005200		BERST, DAVID J	BLG	077	023	LTS 23-24 BLK 77 BILLINGS ORIG	2207	$41,534	$970	03103333107050000
	03 1033 33 1 07 05 0000						INAL TOWN LESS HWY				
1	03 1033 33 1 08 01 0000 000A000940		CALMONT LIMITED LIABILITY CO	BLG	021	001	LTS 1-11 14-24 BLK 21 BILLINGS	2207	$380,050	$8,647	03103333108010000
	03 1033 33 1 08 01 0000						ORIGINAL TOWN & ALL 20' VAC A	3507	$968,050	$21,755	
	03 1033 33 1 08 01 0000						LLEY AND VACATED 40'OF N14TH S				
	03 1033 33 1 08 01 0000						T				
1	03 1033 33 1 09 02 0000 000A001320		FRANK FAMILY LIMITED PARTNERSH	BLG	030	005	LTS 5-8 BLK 30 BILLINGS ORIGIN	2207	$70,000	$1,615	03103333109020000
	03 1033 33 1 09 02 0000						AL TOWN	3507	$129,100	$3,227	
1	03 1033 33 1 09 03 0000 000A001330		FRANK FAMILY LIMITED PARTNERSH	BLG	030	009	LTS 9-10 BLK 30 BILLINGS ORIGI	2207	$42,700	$996	03103333109030000
	03 1033 33 1 09 03 0000						NAL TOWN				
1	03 1033 33 1 09 04 0000 000A001340		FRANK FAMILY LIMITED PARTNERSH	BLG	030	011	LTS 11-12 BLK 30 BILLINGS ORIG	2207	$42,700	$996	03103333109040000
	03 1033 33 1 09 04 0000						INAL TOWN (I-00752 EXPRESSO HE				
	03 1033 33 1 09 04 0000						RE)				
1	03 1033 33 1 09 05 0000 000A001350		GOODWIN, FRANK E TRSTE GOODWIN, ROSEMARY TRSTE	BLG	030	013	LTS 13-14 BLK 30 BILLINGS ORIG	2207	$42,700	$996	03103333109050000
	03 1033 33 1 09 05 0000						INAL TOWN	3507	$12,200	$316	
	03 1033 33 1 09 05 0000							3501	$29,710	$559	
1	03 1033 33 1 09 06 0000 000A001360		GOODWIN, FRANK E TRSTE GOODWIN, ROSEMARY TRSTE	BLG	030	015	LTS 15-16 BLK 30 BILLINGS ORIG	2201	$11,900	$232	03103333109060000
	03 1033 33 1 09 06 0000						INAL TOWN	3501	$31,500	$651	
1	03 1033 33 1 09 07 0000 000A001370		GOODWIN, FRANK E TRSTE GOODWIN, ROSEMARY TRSTE	BLG	030	017	LTS 17-18 BLK 30 BILLINGS ORIG	2201	$11,900	$232	03103333109070000
	03 1033 33 1 09 07 0000						INAL TOWN	3501	$2,680	$57	
1	03 1033 33 1 09 08 0000 000A001380		CARROLL BROS LLC	BLG	030	019	LTS 19-20 BLK 30 BILLINGS ORIG	2207	$42,700	$996	03103333109080000
	03 1033 33 1 09 08 0000						INAL TOWN	3507	$47,600	$1,230	
	03 1033 33 1 09 08 0000										
1	03 1033 33 1 09 09 0000 000A001390		CARROLL BROS LLC	BLG	030	021	LTS 21-24 BLK 30 BILLINGS ORIG	2207	$70,000	$1,615	03103333109090000
	03 1033 33 1 09 09 0000						INAL TOWNSITE	3507	$59,000	$1,499	
1	03 1033 33 1 10 01 0000 000A005100		FRANK FAMILY LIMITED PARTNERSH	BLG	073	001	LTS 1-12 BLK 73 BILLINGS ORIGI	2207	$179,200	$4,092	03103333110010000
	03 1033 33 1 10 01 0000						NAL TOWN	3507	$26,900	$708	
1	03 1033 33 1 10 02 0000 000A005110		FRANK FAMILY LIMITED PARTNERSH	BLG	073	013	LTS 13-24 BLK 73 BILLINGS ORIG	2207	$179,200	$4,092	03103333110020000
	03 1033 33 1 10 02 0000						INAL TOWN	3507	$6,600	$178	
1	03 1033 33 1 11 01 0000 000A020190		MILAN LLC	BFA	275	001	LT 1-4 BLK 275 BILLINGS 1ST AD	2207	$70,000	$1,615	03103333111010000
	03 1033 33 1 11 01 0000						D	3507	$29,600	$756	
1	03 1033 33 1 11 11 0000 000A020300		FRANK FAMILY LIMITED PARTNERSH	BFA	275	019	L:19-24 B:275 BILLINGS ORIG 1S	2207	$97,300	$2,234	03103333111110000
	03 1033 33 1 11 11 0000						T ADD	3507	$53,100	$1,373	
1	03 1033 33 1 12 03 0000 000A019060		POPELKA ENTERPRISES LLC	BLG	256	013	LTS 13-23 W 55FT OF LT 2-12	2207	$245,988	$5,606	03103333112030000
	03 1033 33 1 12 03 0000						AND ADJ ALLEY	3507	$275,900	$7,136	
1	03 1033 33 1 12 04 0000 000A019050		POPELKA ENTERPRISES LLC	BLG	256	002	W50'OF E85'LT 2-12 BLK 256 BLG	2207	$69,025	$1,593	03103333112040000
	03 1033 33 1 12 04 0000						S ORIG	3507	$24,900	$671	
1	03 1033 33 1 12 05 0000 000A019030		POPELKA ENTERPRISES LLC	XXX		001	TR 1 & 3 COS 326 IN BILLINGS	2207	$77,410	$1,783	03103333112050000
	03 1033 33 1 12 05 0000						256				
1	03 1033 33 1 12 06 0000 000A019040		SIGSWORTH, EVA Z	BLG	256	000	TRACT 2 C/S 326	2207	$33,828	$795	03103333112060000
1	03 1033 33 1 12 06 0001 000I001230		MAMMACITA'S CAFE	XXX	000	002	TR 2 COS 326	3507	$19,400	$523	03103333112060001
1	03 1033 33 1 12 07 0000 000A019020		POPELKA ENTERPRISES LLC	BLG	255	002	LOTS 2-23 BLOCK 255 BLG & ABND	2207	$133,018	$3,584	03103333112070000
	03 1033 33 1 12 07 0000						ADJ ALLEY	3507	$616,182	$12,495	
1	03 1033 33 1 12 08 0001 000I002390		LILLEBERG, PHILLIP A	XXX	000	000	MRL LEASE #229442	3607	$10,800	$279	03103333112080001
	03 1033 33 1 12 08 0001						ADJ TO BLK 256 BLGS				
	03 1033 33 1 12 08 0001						OT WAREHOUSE-				
	03 1033 33 1 12 08 0001						WATCO POOLS & SPAS				
1	03 1033 33 1 12 08 0002 000I002700		PROPERTY MANAGEMENT DIVISION MONTANA RAIL LINK INC	BLG	000	000	MRL LEASE #501271	3607	$14,900	$385	03103333112080002
	03 1033 33 1 12 08 0002						ADJ TO N SIDE OF BLK				
	03 1033 33 1 12 08 0002						S:19 & 20 BLGS OT (L				
	03 1033 33 1 12 08 0002						AND @ D12034)				
1	03 1033 33 1 12 08 0005 000I00270D		SPROESSIG, DAVID H	XXX			MRL LEASE #500,432 (95)	3607	$16,600	$434	03103333112080005
	03 1033 33 1 12 08 0005						ADJ TO BLKS 18 & 19				
	03 1033 33 1 12 08 0005						BLGS OT (LAND @ D1				
	03 1033 33 1 12 08 0005						2034A) FOR 2 WAREHOUSE				
1	03 1033 33 1 12 08 001L 000D120330		MONTANA RAIL LINK WATCO INC ATTN:PHILIP A LIL	LEB XXX	000	000	MRL LEASE #229442, 6400 SQ FT	2207	$14,126	$363	03103333112080001L

Count	Geocode	Assessor Code	Owner	Sub	Blk	Lot	Legal Description	Class Code	Market Value	Taxable Value	PARCEL-ID
	03 1033 33 1 12 08 001L						ADJ TO BLK 256 BLGS				
	03 1033 33 1 12 08 001L						OT WAREHOUSE-				
	03 1033 33 1 12 08 001L						WATCO POOLS & SPAS (98)				
1	03 1033 33 1 12 08 002L	000D120340	MONTANA RAIL LINK-PROP.MANAGEM GROSSHANS, SCOTT	BLG	000	000	MRL LEASE #501271 10,220 SQ F	2207	$55,258	$1,281	03103333112080002L
	03 1033 33 1 12 08 002L						T ADJ TO N SIDE OF BLK				
	03 1033 33 1 12 08 002L						S:19 & 20 BLGS OT (I				
	03 1033 33 1 12 08 002L						MP @ I-270)				
1	03 1033 33 1 12 08 005L	000D12034A	MONTANA RAIL LINK SPROESSIG, DAVID H	XXX			MRL LEASE #500,432	2207	$73,705	$1,699	03103333112080005L
	03 1033 33 1 12 08 005L						14,950 SQ FT				
	03 1033 33 1 12 08 005L						ADJ TO BLK				
	03 1033 33 1 12 08 005L						S 18 & 19 BLGS OT				
1	03 1033 33 1 13 02 0000	000A000960	W B Y -LLC	BLG	022	001	LTS 1-6 BLK 22 BILLINGS ORIGIN	2207	$97,300	$2,331	03103333113020000
	03 1033 33 1 13 02 0000						AL TOWN 21,000 SQ FT (COMBO	3507	$77,975	$2,101	
	03 1033 33 1 13 02 0000						W/A95,96A) (05)	3900	$530,625	$2,705	
1	03 1033 33 1 13 04 0000	000A000970	KLINE, TOBY R KLINE, BRENDA M	BLG	022	007	LTS 7-8 BLK 22 BILLINGS ORIGIN	2207	$42,700	$996	03103333113040000
	03 1033 33 1 13 04 0000						AL TOWN	3507	$69,400	$1,763	
1	03 1033 33 1 13 05 0000	000A000980	KLINE, TOBY R KLINE, BRENDA M	BLG	022	009	LTS 9-12 BLK 22 BILLINGS ORIG	2207	$66,100	$1,527	03103333113050000
	03 1033 33 1 13 05 0000						INAL TOWN	3507	$83,800	$2,258	
1	03 1033 33 1 13 06 0000	000A00098A	KLINE, TOBY R & BRENDA M	BLG	022	13A	AMND	2207	$25,809	$613	03103333113060000
1	03 1033 33 1 13 07 0000	000A000990	CALMONT LIMITED LIABILITY CO	BLG	022	014	LTS 14-24 BLK 22 BILLINGS ORIG	2207	$208,450	$4,755	03103333113070000
	03 1033 33 1 13 07 0000						INAL TOWN + 40' N 14TH ST (200	3507	$435,100	$11,364	
	03 1033 33 1 13 07 0000						1)				
1	03 1033 33 1 14 01 0000	000A001260	FRANK FAMILY LIMITED PARTNERSH	BLG	029	001	LTS 1-12 BLK 29 BILLINGS ORIGI	2207	$179,200	$4,092	03103333114010000
	03 1033 33 1 14 01 0000						NAL TOWN	3507	$142,200	$3,640	
1	03 1033 33 1 14 02 0000	000A001270	LMJ LAND & LIVESTOCK LLC	BLG	029	013	FRAC LTS 13-20 BLK 29 BILLINGS	2207	$124,600	$2,854	03103333114020000
	03 1033 33 1 14 02 0000						ORIGINAL TOWNSITE	3507	$127,000	$3,131	
1	03 1033 33 1 14 03 0000	000A001300	FRANK FAMILY LIMITED PARTNERSH	BLG	029	021	LTS 21-22 BLK 29 BILLINGS ORIG	2207	$42,700	$996	03103333114030000
	03 1033 33 1 14 03 0000						INAL TOWN	3507	$26,800	$722	
1	03 1033 33 1 14 04 0000	000A001310	FRANK FAMILY LIMITED PARTNERSH	BLG	029	023	LTS 23-24 BLK 29 BILLINGS ORIG	2207	$42,700	$996	03103333114040000
	03 1033 33 1 14 04 0000						INAL TOWN	3507	$37,500	$962	
1	03 1033 33 1 15 01 0000	000A005120	LARSON, W D	BLG	074	001	LTS 1-12 BLK 74 BILLINGS ORIGI	2207	$182,804	$4,173	03103333115010000
	03 1033 33 1 15 01 0000						NAL TOWN LTS 1-9 BLK 8 INDUST	3507	$567,696	$15,294	
	03 1033 33 1 15 01 0000						RIAL SUBD 2ND AMEND				
1	03 1033 33 1 15 02 0000	000A005130	LARSON, W D	BLG	074	013	LTS 13-19 BLK 74 BILLINGS ORIG	2207	$110,950	$2,544	03103333115020000
	03 1033 33 1 15 02 0000						INAL TOWN	3507	$15,300	$396	
1	03 1033 33 1 15 03 0000	000A005140	MOTION INDUSTRIES INC	BLG	074	020	LTS 20-24 BLK 74 BILLINGS ORIG	2207	$83,650	$1,925	03103333115030000
	03 1033 33 1 15 03 0000						INAL TOWN	3507	$210,600	$5,622	
1	03 1033 33 1 16 01 0000	000A001000	HAAR, JAMES F (ETAL) POPELKA, RICHARD	BLG	023	001	LTS 1-11 BLK 23 BILLINGS ORIG	2207	$165,550	$3,782	03103333116010000
	03 1033 33 1 16 01 0000						INAL TOWN	3507	$306,200	$7,779	
1	03 1033 33 1 16 05 0000	000A001040	TYRSRUS, INC	BLG	023	014	LTS 14-19 (LESS S14.5' E32' LT	2207	$161,556	$3,792	03103333116050000
	03 1033 33 1 16 05 0000						20) (LESS N17.5' E32'LTS	3507	$405,100	$10,914	
	03 1033 33 1 16 05 0000						21-24) BLK 23 (05)BILLINGS O				
	03 1033 33 1 16 05 0000						RIGINAL TOWNSITE (W/A00106)				
1	03 1033 33 1 17 01 0000	000A001210	GPI PROPERTIES 1995 LLC	BLG	028	001	LTS 1-3 BLK 28 BILLINGS ORIGIN	2207	$56,350	$1,306	03103333117010000
	03 1033 33 1 17 01 0000						AL TOWN	3507	$74,500	$1,602	
1	03 1033 33 1 17 02 0000	000A001220	GPI PROPERTIES 1995 LLC	BLG	028	004	LTS 4-5 BLK 28 BILLINGS ORIGIN	2207	$42,700	$996	03103333117020000
	03 1033 33 1 17 02 0000						AL TOWN	3507	$20,000	$517	
1	03 1033 33 1 17 03 0000	000A001230	GPI PROPERTIES 1995 LLC #3975	BLG	028	006	LTS 6-12 BLK 28 BILLINGS ORIGI	2207	$110,950	$2,544	03103333117030000
	03 1033 33 1 17 03 0000						NAL TOWN	3507	$199,400	$5,286	
1	03 1033 33 1 17 04 0000	000A00123A	GPI PROPERTIES 1995 LLC	BLG	028	013	LT 13-17 BLK 28 BILLINGS ORIGI	2207	$83,650	$1,925	03103333117040000
	03 1033 33 1 17 04 0000						NAL TOWN				
1	03 1033 33 1 17 05 0000	000A001240	GERHARZ, JOHN P TRUSTEE GAYLE L NAYLOR CREDIT SHELT	ER BLG	028	018	LTS 18-24 BLK 28 BILLINGS ORIG	2207	$110,950	$2,544	03103333117050000
	03 1033 33 1 17 05 0000						INAL TOWN	3507	$165,200	$4,292	
1	03 1033 33 1 18 01 0000	000A120150	6TH AVENUE LLP	NPS	001	001	LT 1-4 BLK 1 NORTH PARK SUBD	2207	$73,900	$1,771	03103333118010000
	03 1033 33 1 18 01 0000							3507	$176,100	$4,474	
1	03 1033 33 1 18 34 0000	000A120480	MILAM, BART & KRISTI	NPS	001	079	LT 79-80 BLK 1 NORTH PARK SUBD	2201	$11,900	$232	03103333118340000
	03 1033 33 1 18 34 0000							3501	$25,900	$548	
1	03 1033 33 1 19 01 0000	000A120490	HILL, GERALD T & LUCILLE	NPS	002	001	LTS 1-6 BLK 2 NORTH PARK SUBD	2207	$103,150	$2,472	03103333119010000
	03 1033 33 1 19 01 0000						22,500 SF (COMBINED	3507	$18,900	$509	
	03 1033 33 1 19 01 0000						W/A12050,51) (03)				
1	03 1033 33 1 19 30 0000	000A120760	JABS, KATHERINE & REIMERS, DARYL	NPS	002	061	LT 61-66 BLK 2 NORTH PARK SUBD	2207	$97,300	$2,234	03103333119300000
	03 1033 33 1 19 30 0000						(OR 611 N 15TH ST)	3507	$36,600	$906	
	03 1033 33 1 19 30 0000							3501	$25,750	$545	
	03 1033 33 1 19 30 0000							3527	$21,000	$419	
1	03 1033 33 1 20 01 0000	000A120770	HAGERMAN, DOROTHY D	NPS	003	001	LT 1-4 BLK 3 NORTH PARK SUBD	2207	$73,900	$1,704	03103333120010000
	03 1033 33 1 20 01 0000							3507	$122,300	$3,295	
1	03 1033 33 1 20 18 0000	000A120930	POPELKA ENTERPRISES LLC	NPS	003	044	LTL 45-47 BLK 3 NORTH PARK SUB	2207	$73,900	$1,704	03103333120180000
	03 1033 33 1 20 18 0000						D	3507	$6,400	$172	
1	03 1033 33 1 21 01 0000	000A001070	LYLEBOY LLC	BLG	024	001	LTS 1-6 BLK 24 BILLINGS ORIGIN	2207	$97,300	$2,234	03103333121010000
	03 1033 33 1 21 01 0000						AL TOWN	3507	$250,900	$6,433	
1	03 1033 33 1 21 06 0000	000A00111A	WHITE, CURTIS J & GRETA D	BLG	024	24A	LT 24-A BLK 24 BILLINGS ORIGIN	2207	$56,377	$1,306	03103333121060000
	03 1033 33 1 21 06 0000						AL TOWN AMD LOTS 19,20,21,22	3507	$86,300	$2,014	
	03 1033 33 1 21 06 0000						,23,24 BLK 24				
1	03 1033 33 1 21 07 0000	000A299710	LYLEBOY LLC	BLG	024	19A	LT 19-A BLK 24 BILLINGS ORIGIN	2207	$56,358	$1,306	03103333121070000
	03 1033 33 1 21 07 0000						AL TOWN 10,502 SQ FT (02)	3507	$20,400	$441	
1	03 1033 33 1 21 08 0000	000A00111B	DAVE REED TRUCKING INC	BLG	024	014	LTS 14-18 BLK 24 BILLINGS OT	2207	$83,650	$1,925	03103333121080000
	03 1033 33 1 21 08 0000						(OLD A00111) (97)	3507	$43,100	$1,112	
1	03 1033 33 1 21 20 0000	000A001110	LYLEBOY LLC	BLG	024	004	LTS 7-11 BLK 24 BILLINGS ORIGI	2207	$83,650	$1,925	03103333121200000
	03 1033 33 1 21 20 0000						NAL TOWN	3507	$1,600	$43	
1	03 1033 33 1 21 30 0000	000A00111C	LYLEBOY LLC	BAO	001	001	Lt 1 B:1 BARRY O'LEARY SUB	2207	$51,319	$1,192	03103333121300000
	03 1033 33 1 21 30 0000						(OLD A-111) (98)				
1	03 1033 33 1 21 40 0000	000A00111D	DAVE REED TRUCKING INC	BAO	001	002	LT 2 BLK 1 BARRY O'LEARY SUB	2207	$56,217	$1,303	03103333121400000
	03 1033 33 1 21 40 0000						(OLD A-111) (98)	3507	$1,300	$35	
1	03 1033 33 1 22 03 0000	000A001140	BARRY O'LEARY INC	BLG	025	001	LTS 1-24 BLK 25 BILLINGS ORIGI	2207	$343,000	$7,806	03103333122030000
	03 1033 33 1 22 03 0000						NAL TOWN	3507	$91,000	$2,452	
1	03 1033 33 1 23 01 0000	000A120940	EMINETH, THEODORE	NPS	004	001	LTS 1-8 BLK 4 NORTH PARK SUBD	2207	$132,400	$2,892	03103333123010000
	03 1033 33 1 23 01 0000						30,000 SF (03 C	3507	$26,200	$706	
	03 1033 33 1 23 01 0000						OMBO)				
1	03 1033 33 1 23 07 0000	000A121000	POPELKA ENTERPRISES LLC	NPS	004	023	LT 23-32 BLK 4 NORTH PARK SUBD	2207	$80,825	$2,177	03103333123070000
	03 1033 33 1 23 07 0000						(I-00753 EXPRESSO HE				
	03 1033 33 1 23 07 0000						RE)				
1	03 1033 33 1 23 07 4001	000I007530	FUCHS, CODY	NPS	004	023	COWBOY KAFFEE (KIOSK)	3507	$10,700	$279	03103333123074001
	03 1033 33 1 23 07 4001						LOCATED AT 1221 6TH				
	03 1033 33 1 23 07 4001						AVE N (LAND AT A				
	03 1033 33 1 23 07 4001						12100) (02)				
1	03 1033 33 1 24 01 0000	000A021390	GALLUP, ROSALIND & ROSLIND M & GALLUP, LARRY J	BFA	352	002	L:2-23 B:352 & L:2-23 B:353	2207	$260,639	$7,022	03103333124010000
	03 1033 33 1 24 01 0000						BILLINGS 1ST ADD & A	3807	$429,900	$5,791	
	03 1033 33 1 24 01 0000						DJ N 12TH ST & ABDN ALLEY	3507	$10,600	$264	
	03 1033 33 1 24 01 0000						S (LESS HWY)				
1	03 1033 33 1 24 02 0000	000D058630	GALLUP, ROSALIND & ROSLIND M (GALLUP, LARRY J	XXX	000	002	TR 2 & 3 COS 1680 (LESS ST) &	2207	$201,691	$5,434	03103333124020000
	03 1033 33 1 24 02 0000						TR 4 & 5 COS 2124 &	3507	$341,000	$9,104	
	03 1033 33 1 24 02 0000						HWY PARCELS 3 & 5				
1	03 1033 33 1 24 02 2000	000D05863A	MONTANA RAIL LINK GOLDEN RECYCLING	XXX	000	000	MRL LEASE #501230 (05	2207	$56,853	$1,362	03103333124022000
	03 1033 33 1 24 02 2000						) 10,629 SQ FT				
	03 1033 33 1 24 02 2000						BETWEEN 12				
	03 1033 33 1 24 02 2000						TH & 13TH ST N & 6TH AVE N				
1	03 1033 33 1 24 03 0000	000D058650	O'LEARY, BARRY INC	XXX		001	TR 1 COS 551 AMEND	2207	$8,363	$178	03103333124030000
1	03 1033 33 1 24 05 0000	000A021420	O'LEARY, BARRY INC	XXX		002	TR 2 COS 551 AMEND IN	2207	$8,542	$182	03103333124050000
	03 1033 33 1 24 05 0000						BILLINGS 355				
1	03 1033 33 1 24 06 0000	000A021430	O'LEARY, BARRY INC	XXX		003	TR 3 COS 551 AMEND IN	2207	$6,995	$150	03103333124060000
	03 1033 33 1 24 06 0000						BILLINGS 355				
1	03 1033 33 1 25 03 0000	000A121010	EMINETH, TED	NPS	005	001	W125 FT LT 1-3 BLK 5 NORTH PAR	2207	$51,963	$1,206	03103333125030000
	03 1033 33 1 25 03 0000						K SUBD				
1	03 1033 33 1 25 04 0000	000D058670	MARCHANT, THOMAS MARCHANT, CHARLENE	NPS	000	001	LT 1 COS 141 IN NENE1/4 33 IN	2207	$28,563	$676	03103333125040000
	03 1033 33 1 25 04 0000						26 .71 NORTHPARK SUB	3507	$85,800	$2,219	
	03 1033 33 1 25 04 0000						E 25 FT O F LT S 1 2				
	03 1033 33 1 25 04 0000						3 BLK 5 & VAC 20 FT				
1	03 1033 33 1 25 05 0000	000D058680	GAUGER'S SALES CORPORATION	XXX		002	LT 2 COS 141 IN NENW4 .49AC(OL	2207	$27,556	$653	03103333125050000
	03 1033 33 1 25 05 0000						D # D1007)				
1	03 1033 33 1 25 08 0000	000A021410	LEE, DONALD R	BLG	354	000	FRAC LT 11 & 12 N OF CO RD &	2207	$46,127	$897	03103333125080000
	03 1033 33 1 25 08 0000						VAC ADJ STS				
1	03 1033 33 1 25 09 0000	000D05863B	RAY, JERRY T	XXX		002	TR 2 COS 2124	2611	$2,273	$46	03103333125090000
1	03 1033 33 1 25 10 0000	000D058660	CITY OF BILLINGS	XXX		000	COS 624 IN BILLINGS 355 (LESS	2153	$10,750	$0	03103333125100000
	03 1033 33 1 25 10 0000						HWY)				
1	03 1033 33 1 25 11 0000	000A021440	RICHMOND, WM CURTIS	XXX	000	000	FRAC **C/S 833 BORDERING 6TH	2207	$3,512	$74	03103333125110000
	03 1033 33 1 25 11 0000						AVE N (ABND R/W)				
	03 1033 33 1 25 11 0000						-97				
1	03 1033 33 2 02 01 0000	000A02005A	CITY OF BILLINGS - PARKS DEPT	NPS	000	000	NORTH PARK IN NW4(LESS 1.07AC	2153	$2,644,694	$0	03103333202010000
	03 1033 33 2 02 01 0000						LEASE, I00144-US NAV				
	03 1033 33 2 02 01 0000						AL ARMORY)				
1	03 1033 33 2 02 01 0001	000I001440	U S NAVAL RESERVE	NPS	000	000	US NAVAL ARMORY IN THE NW CORN	2153	$197,175	$0	03103333202010001
	03 1033 33 2 02 01 0001						ER OF CITY OF BILLIN	3150	$500,000		
	03 1033 33 2 02 01 0001						GS - NORTH PARK				
1	03 1033 33 2 03 01 0000	000A019090	STOLTZ, ROBERT J JR & KRISTINE	BLG	260	002	LTS 2 THRU 23 BLK 260 BILLINGS	2207	$118,003	$3,179	03103333203010000
	03 1033 33 2 03 01 0000						ORIGINAL	3507	$423,600	$9,614	
1	03 1033 33 2 06 01 0000	000A020050	HEAD START INC	BLG	273	001	LTS 1 THRU 24 & ADJ VAC ALLEY	2153	$366,400	$0	03103333206010000
	03 1033 33 2 06 01 0000						BLK 273 BLGS O.T.(03	3150	$805,200		
	03 1033 33 2 06 01 0000						)				
1	03 1033 33 2 08 01 0000	000A020060	SOS, ROBERT & KARYN S	BFA	274	001	LTS:1-12 B:274 BILLINGS 1ST AD	2207	$179,200	$4,092	03103333208010000
	03 1033 33 2 08 01 0000						D	3507	$148,500	$4,001	
1	03 1033 33 2 08 07 0000	000A020180	NEUMANN, GERALD A & SEMMENS, MICHAEL	BFA	274	023	LT 23 & 24 BLK 274 BILLINGS 1S	2207	$42,700	$996	03103333208070000
	03 1033 33 2 08 07 0000						T ADD	3507	$100,900	$2,614	
1	03 1033 33 3 15 01 0000	000A008430	TAYLOR, WILLIAM E & MARY I	BLG	115	010	LTS 10-12 BLK 115 BILLINGS ORI	2207	$53,425	$1,239	03103333315010000
	03 1033 33 3 15 01 0000						GINAL TOWN	3507	$139,275	$3,401	
1	03 1033 33 3 15 02 0001	000I002780	SANNES, RONALD	XXX	000	000	MRL LEASE #500554 2111 MT AVE	3607	$48,900	$1,295	03103333315020001
	03 1033 33 3 15 02 0001						LOTS 4-9 BLK 115 BLG				
	03 1033 33 3 15 02 0001						S OT LAND ON D12037 ALUM RECYC				
	03 1033 33 3 15 02 0001						LE CENTER (96)				

Count	Geocode	Assessor Code	Owner	Sub	Blk	Lot	Legal Description	Class Code	Market Value	Taxable Value	PARCEL-ID
1	03 1033 33 3 15 02 001L	000D120370	MONTANA RAIL LINK SANNES, RONALD A & M A	XXX	000	000	MRL LEASE #500554 14900 SQ FT	2207	$73,510	$1,695	03103333315020001L
	03 1033 33 3 15 02 001L						2111 MT AVE LTS:4-9				
	03 1033 33 3 15 02 001L						B:116 BILLINGS OT (IMP @ I-2				
	03 1033 33 3 15 02 001L						78)				
1	03 1033 33 3 15 03 0000	000A008420	FINDLEY, STEVEN D & FERNE V	BLG	115	001	LTS 2-5 S & E OF RY & ABAND ST	2207	$90,865	$2,089	03103333315030000
	03 1033 33 3 15 03 0000						ADJ TO LT 1 BLK 115 BILLING	3507	$2,200	$57	
	03 1033 33 3 15 03 0000						S ORIGINAL TOWNSITE				
1	03 1033 33 3 15 04 0000	000A008490	FINDLEY, STEVEN D & FERNE V	BLG	116	009	LT 9 (EXCEPT 160 SQ FT) LTS 10	2207	$80,686	$1,858	03103333315040000
	03 1033 33 3 15 04 0000						-12 30' X 130' ABDN N 21	3507	$358,400	$8,668	
	03 1033 33 3 15 04 0000						ST ST ADJ TO LT 12 BILLINGS O				
	03 1033 33 3 15 04 0000						RIGINAL TOWNSITE				
1	03 1033 33 3 15 06 0000	000A008470	WESTERN PAWN BROKERS INC	BLG	116	007	S110' LTS 7-8 BLK 116 BILLINGS	2207	$38,800	$930	03103333315060000
	03 1033 33 3 15 06 0000						ORIGINAL TOWNSITE 6000 SQ FT				
	03 1033 33 3 15 06 0000						(COMBO W/A848) (05)				
1	03 1033 33 3 15 07 0003	000I001990	TRACK SIDE BODY SHOP	BLG	000	009	MRL LEASE #500256	3607	$257,100	$6,892	03103333315070003
	03 1033 33 3 15 07 0003						@ 2014 1ST AVE N				
	03 1033 33 3 15 07 0003						ON LTS:16-				
	03 1033 33 3 15 07 0003						23 B:116 BLGS OT				
1	03 1033 33 3 15 07 003L	000D120390	MONTANA RAIL LINK TRACK SIDE BODY SHOP	BLG	116	001	MRL LEASE #500256, 24,770 SQ	2207	$46,520	$1,114	03103333315070003L
	03 1033 33 3 15 07 003L						FT @ 2014 1ST AVE N				
	03 1033 33 3 15 07 003L						FRAC LTS:1				
	03 1033 33 3 15 07 003L						-4 & 16-24 B:116 OT BILLINGS				
1	03 1033 33 3 15 09 0000	000A00846A	NUSSBAUM, WESLEY W & KIMBERLY	BLG	115	19A	LT 19A-24A BLK 115 OT BLGS AMN	2207	$81,848	$1,884	03103333315090000
	03 1033 33 3 15 09 0000						D LT 19-24	3507	$129,352	$2,692	
1	03 1033 33 3 15 10 0000	000A008460	INTERMOUNTAIN TRANSMISSIONS IN	BLG	115	017	LTS 17-18 BLK 115 BILLINGS ORI	2207	$42,700	$996	03103333315100000
	03 1033 33 3 15 10 0000						GINAL TOWN	3507	$53,600	$1,444	
1	03 1033 33 3 15 11 0000	000A008450	CTA BUILDING LLP	BLG	115	015	LTS 15-16 BLK 115 BILLINGS ORI	2207	$42,700	$996	03103333315110000
	03 1033 33 3 15 11 0000						GINAL TOWN	3507	$36,000	$950	
1	03 1033 33 3 15 12 0000	000A008440	TOPEL, RICHARD H & DEENA	BLG	115	013	LTS 13-14 BLK 115 BILLINGS ORI	2207	$42,700	$996	03103333315120000
	03 1033 33 3 15 12 0000						GINAL TOWN	3507	$59,900	$1,549	
1	03 1033 33 3 19 01 0000	000A005670	TAYLOR, HARRY A (ETAL) TAYLOR, PHYLLIS O (ETAL)	BLG	086	001	LTS 2-4 BLK 86 BILLINGS ORIGIN	2207	$70,000	$1,615	03103333319010000
	03 1033 33 3 19 01 0000						AL TOWN	3507	$23,700	$638	
1	03 1033 33 3 19 02 0000	000A005680	ELLINGSON BROTHERS LLC	BLG	086	005	LTS 5-12 BLK 86 BILLINGS ORIGI	2207	$124,600	$2,854	03103333319020000
	03 1033 33 3 19 02 0000						NAL TOWN	3507	$434,200	$11,355	
1	03 1033 33 3 19 03 0000	000A005690	WIGEN, COLLEEN D	BLG	086	013	E60'8" LT 13 E60'8" N2 LT 14 B	2201	$8,360	$172	03103333319030000
	03 1033 33 3 19 03 0000						LK 86 BILLINGS ORIGINAL TO	3501	$25,370	$537	
	03 1033 33 3 19 03 0000						WNSITE				
1	03 1033 33 3 19 04 0000	000A005700	WIGEN, COLLEEN D	BLG	086	013	W79'4" LT 13 W79'4" N2 LT 14 B	2201	$8,884	$181	03103333319040000
	03 1033 33 3 19 04 0000						LK 86 BILLINGS ORIGINAL TO	3501	$27,116	$574	
	03 1033 33 3 19 04 0000						WNSITE				
1	03 1033 33 3 19 05 0000	000A005710	KRAFT, CAROL	BLG	086	015	LT 15 S2 LT 14 BLK 86 BILLINGS	2201	$10,588	$210	03103333319050000
	03 1033 33 3 19 05 0000						ORIGINAL TOWNSITE	3501	$35,812	$758	
1	03 1033 33 3 19 06 0000	000A005720	SCHILLINGER, JOSEPH	BLG	086	016	LTS 16-17 BLK 86 BILLINGS ORIG	2201	$11,900	$232	03103333319060000
	03 1033 33 3 19 06 0000						INAL TOWN	3501	$41,000	$829	
1	03 1033 33 3 19 07 0000	000A005730	RIVERSIDE FARMS INC	BLG	086	018	LTS 18-24 BLK 86 BILLINGS ORIG	2207	$110,950	$2,544	03103333319070000
	03 1033 33 3 19 07 0000						INAL TOWN	3507	$202,400	$5,453	
1	03 1033 33 3 20 02 0000	000A005660	GRAFF, ROBERT F GRAFF, HELORI M	BLG	085	001	LTS 1-12 BLK 85 BILLINGS ORIGI	2207	$179,200	$4,092	03103333320020000
	03 1033 33 3 20 02 0000						NAL TOWN	3507	$558,700	$13,009	
1	03 1033 33 3 20 03 7001	000A277010	FIRST INTERSTATE BANK OF BILLI	BLG	085	013	AIR-VEMS CONDOS UNIT 2016	2207	$34,910	$806	03103333320037001
	03 1033 33 3 20 03 7001						1/2 INTEREST COMMON	3507	$141,190	$3,804	
	03 1033 33 3 20 03 7001						ELEMENTS LOTS 13 16				
	03 1033 33 3 20 03 7001						OLD @A00566				
1	03 1033 33 3 20 03 7002	000A277020	DDG PARTNERSHIP LLP	BLG	085	013	UNIT 2024 AIR-VEM CONDOS	2207	$34,910	$806	03103333320037002
	03 1033 33 3 20 03 7002						1/2 INT IN COMMON EL	3507	$141,190	$3,804	
	03 1033 33 3 20 03 7002						EMENTS @A00566A LT 13-16 B				
	03 1033 33 3 20 03 7002						LK 85 BILLINGS ORIGINAL TOWN				
1	03 1033 33 3 20 04 0000	000A00566B	MACPHERSON, GORDON BRUCE (50%) RUFNER RESIDUAL TRUST (50	%) BLG	085	017	LTS 17 THRU 24 BLK 85 BILLINGS	2207	$122,650	$2,809	03103333320040000
	03 1033 33 3 20 04 0000						OT (LESS RR)	3507	$83,350	$2,222	
1	03 1033 33 3 24 01 0000	000A004360	SCHAFF, ALLEN K TRUSTEE SCHAFF, DIANE C TRUSTEE	BLG	064	001	LTS 1-8 BLK 64 BILLINGS ORIGIN	2207	$124,600	$2,854	03103333324010000
	03 1033 33 3 24 01 0000						AL TOWN	3507	$346,700	$9,340	
1	03 1033 33 3 24 02 0000	000A004370	SCHAFF, ALLEN K TRUSTEE SCHAFF, DIANE C TRUSTEE	BLG	064	009	LTS 9-12 BLK 64 BILLINGS ORIGI	2207	$70,000	$1,615	03103333324020000
	03 1033 33 3 24 02 0000						NAL TOWN	3507	$33,600	$905	
1	03 1033 33 3 24 03 0000	000A004380	SEASIDE PROPERTIES LLC	BLG	064	013	LTS 13-18 BLK 64 BILLINGS ORIG	2207	$97,300	$2,331	03103333324030000
	03 1033 33 3 24 03 0000						INAL TOWN COMBINED W/A00439	3507	$333,900	$7,006	
	03 1033 33 3 24 03 0000						21,000 SQ FT (05)				
1	03 1033 33 3 24 05 0000	000A004400	D & O LLP	BLG	064	019	LTS 19-20 BLK 64 BILLINGS ORIG	2207	$42,700	$996	03103333324050000
	03 1033 33 3 24 05 0000						INAL TOWN	3507	$99,000	$2,597	
1	03 1033 33 3 24 06 0000	000A004410	LOHRENZ, HELEN ELAINE	BLG	064	021	LTS 21-24 BLK 64 BILLINGS ORIG	2207	$70,000	$1,615	03103333324060000
	03 1033 33 3 24 06 0000						INAL TOWN	3507	$196,700	$5,299	
1	03 1033 33 3 25 01 0000	000A004420	DDG PARTNERSHIP A MT LLP	BLG	065	001	LTS 1-2 BLK 65 BILLINGS ORIGIN	2201	$11,900	$232	03103333325010000
	03 1033 33 3 25 01 0000						AL TOWN				
1	03 1033 33 3 25 02 0000	000A004430	DDG PARTNERSHIP A MT LLP	BLG	065	003	LTS 3-4 BLK 65 BILLINGS ORIGIN	2201	$11,900	$232	03103333325020000
	03 1033 33 3 25 02 0000						AL TOWN	3501	$46,900	$993	
1	03 1033 33 3 25 03 0000	000A004440	DDG PARTNERSHIP A MT LLP	BLG	065	005	LT 5 BLK 65 BILLINGS ORIGINAL	2201	$9,275	$173	03103333325030000
	03 1033 33 3 25 03 0000						TOWNSITE	3501	$36,625	$775	
1	03 1033 33 3 25 04 0000	000A004450	CLARK, ERNEST E CLARK, DOROTHY A	BLG	065	006	LT 6 BLK 65 BILLINGS ORIGINAL	2201	$9,275	$188	03103333325040000
	03 1033 33 3 25 04 0000						TOWNSITE	3501	$12,825	$271	
1	03 1033 33 3 25 05 0000	000A004460	RAINES, DAVID J & GENEVA M	BLG	065	007	LTS 7-8 BLK 65 BILLINGS ORIGIN	2201	$11,900	$232	03103333325050000
	03 1033 33 3 25 05 0000						AL TOWN	3501	$75,100	$1,489	
1	03 1033 33 3 25 06 0000	000A004470	PELATT, LORELYN M	BLG	065	009	LTS 9-10 BLK 65 BILLINGS ORIGI	2201	$11,900	$232	03103333325060000
	03 1033 33 3 25 06 0000						NAL TOWN	3501	$9,570	$203	
1	03 1033 33 3 25 07 0000	000A004480	BARNARD, ARCHIE P & NEVA L CO- NEVA L BARNARD 2001 REVOCAB	LE BLG	065	011	LTS 11-12 BLK 65 BILLINGS ORIG	2201	$11,900	$232	03103333325070000
	03 1033 33 3 25 07 0000						INAL TOWN				
1	03 1033 33 3 25 08 0000	000A004490	BARNARD, ARCHIE P & NEVA L CO- NEVA L BARNARD 2001 REVOCAB	LE BLG	065	013	LTS 13-16 BLK 65 BILLINGS ORIG	2207	$70,000	$1,615	03103333325080000
	03 1033 33 3 25 08 0000						INAL TOWN	3507	$95,200	$2,046	
1	03 1033 33 3 25 09 0000	000A004500	BARNARD, ARCHIE P & NEVA L CO- NEVA L BARNARD 2001 REVOCAB	LE BLG	065	017	LTS 17-24 BLK 65 BILLINGS ORIG	2207	$124,600	$2,854	03103333325090000
	03 1033 33 3 25 09 0000						INAL TOWN	3507	$236,600	$5,839	
1	03 1033 33 3 27 01 0000	000A001910	FISHER, DONALD E	BLG	037	001	LTS 1-2 BLK 37 BILLINGS ORIGIN	2201	$11,900	$232	03103333327010000
	03 1033 33 3 27 01 0000						AL TOWN	3501	$57,040	$1,205	
1	03 1033 33 3 27 02 0000	000A001920	WEBER, DARRYL L TRUSTEE RAYMOND WEBER UNIFIED CREDI	T T BLG	037	003	LTS 3-5 BLK 37 BILLINGS ORIGIN	2207	$56,350	$1,306	03103333327020000
	03 1033 33 3 27 02 0000						AL TOWN	3507	$35,400	$954	
1	03 1033 33 3 27 04 0000	000A001940	FOOS, SHEILA Y	BLG	037	006	LTS 6-10 BLK 37 BILLINGS ORIGI	2207	$83,850	$2,004	03103333327040000
	03 1033 33 3 27 04 0000						NAL TOWN	3507	$75,900	$2,045	
1	03 1033 33 3 27 06 0000	000A00194A	DANGERFIELD, REGGIE L & VALERI	BLG	037	011	LT 11 BLK 37 BILLINGS ORIGINAL	2207	$29,050	$696	03103333327060000
	03 1033 33 3 27 06 0000						TOWN 3500 SQ FT (OLD #				
	03 1033 33 3 27 06 0000						A194) (06)				
1	03 1033 33 3 27 07 0000	000A00196A	DANGERFIELD, REGGIE L DANGERFIELD, VALERIE D	BLG	037	012		2207	$29,050	$687	03103333327070000
	03 1033 33 3 27 07 0000							3507	$29,400	$769	
1	03 1033 33 3 27 08 0000	000D058830	BARNARD, ARCHIE P & NEVA L CO- NEVA L BARNARD 2001 REVOCAB	LE BLG	000	000	TR 1 COS 1513 ADJ TO BLK 37-38	2207	$177,468	$4,052	03103333327080000
	03 1033 33 3 27 08 0000							3507	$130,900	$2,889	
1	03 1033 33 3 27 09 0000	000A00196B	BILLINGS FOOD BANK INC	BLG	038	01A	ALSO FRAC LTS 2A-12A	2153	$109,534	$0	03103333327090000
	03 1033 33 3 27 09 0000							3150	$162,666		
1	03 1033 33 3 27 10 0000	000A001970	BILLINGS FOOD BANK INC	BLG	038	013	LTS 13-14 BLK 38 BILLINGS ORIG	2153	$42,700	$0	03103333327100000
	03 1033 33 3 27 10 0000						INAL TOWN	3150	$43,900		
1	03 1033 33 3 27 11 0000	000A001980	BILLINGS FOOD BANK INC	BLG	038	015	LTS 15-16 BLK 38 BILLINGS ORIG	2207	$17,150	$411	03103333327110000
	03 1033 33 3 27 11 0000						INAL TOWN				
1	03 1033 33 3 27 12 0000	000A001990	MORRIS, BRUCE D DAGLEY, HELEN	BLG	038	017	LTS 17-18 BLK 38 BILLINGS ORIG	2207	$24,500	$610	03103333327120000
	03 1033 33 3 27 12 0000						INAL TOWN PREVIOUS DEED				
1	03 1033 33 3 27 13 0000	000A002000	BILLINGS FOOD BANK INC	BLG	038	019	LTS 19-20 BLK 38 BILLINGS ORIG	2201	$11,900	$232	03103333327130000
	03 1033 33 3 27 13 0000						INAL TOWN	3501	$42,900	$843	
1	03 1033 33 3 27 14 0000	000A002010	SEASIDE PROPERTIES LLC	BLG	038	021	LTS 21-22 BLK 38 BILLINGS ORIG	2207	$42,700	$996	03103333327140000
	03 1033 33 3 27 14 0000						INAL TOWN	3507	$2,300	$59	
1	03 1033 33 3 27 15 0000	000A002020	BILLINGS FOOD BANK INC	BLG	038	023	LTS 23-24 BLK 38 BILLINGS ORIG	2153	$24,500	$0	03103333327150000
	03 1033 33 3 27 15 0000						INAL TOWN				
1	03 1033 33 3 27 30 0000	000A00196D	BARNARD, ARCHIE P & NEVA L CO- NEVA L BARNARD 2001 REVOCAB	LE BLG	037	18A	LT 18-A AMND LTS 13-24 & FRAC	2207	$105,740	$2,426	03103333327300000
	03 1033 33 3 27 30 0000						VAC N 21STBLK 37 BILLINGS OT				
1	03 1033 33 3 27 40 0000	000A00196C	BARNARD, ARCHIE P & NEVA L CO- NEVA L BARNARD 2001 REVOCAB	LE BLG	037	17A	LT 17-A AMND LTS 13-24 & FRAC	2207	$18,270	$492	03103333327400000
	03 1033 33 3 27 40 0000						VAC N 21STBLK 37 BILLINGS OT				
1	03 1033 33 3 30 04 0000	000A00075B	DURKIN, KATHLEEN W	BLG	014	21A	LTS 21A, 22A, 23A, 24A & 25A B	2207	$54,420	$1,262	03103333330040000
	03 1033 33 3 30 04 0000						LK 14 TOWN OF BILLINGS AME	3507	$41,400	$995	
	03 1033 33 3 30 04 0000						ND				
1	03 1033 33 3 30 05 0000	000A00075A	4TH AVE NORTH LLC	BLG	014	001	AMND FRAC LTS 1 TO 24 & ADJ VA	2207	$115,244	$3,105	03103333330050000
	03 1033 33 3 30 05 0000						C ALLEY (I-734 TELE TOWER HE	3507	$113,700	$2,889	
	03 1033 33 3 30 05 0000						RE) (02)				
1	03 1033 33 3 30 05 0001	000I000770	G M PETROLEUM	XXX	000	000	IMPS PVT	3507	$5,400	$139	03103333330050001
1	03 1033 33 3 30 05 4000	000I007340	MESA COMMUNICATIONS GROUP, LLC	XXX	000	000	COMMUNICATION TOWER AT A75-A	3507	$130,600	$3,235	03103333330054000
	03 1033 33 3 30 05 4000						2111 4TH AVE N				
	03 1033 33 3 30 05 4000							-2			
1	03 1033 33 3 30 06 0000	000A000760	ALDRICH & COMPANY	BLG	015	001	FRAC LTS 1-6 & ALL LTS 7-24 BL	2207	$424,463	$9,654	03103333330060000
	03 1033 33 3 30 06 0000						K 15 & 20 X 300' VAC ALLE	3507	$362,200	$9,758	
	03 1033 33 3 30 06 0000						Y & VAC N 21ST ST BILLINGS O				
	03 1033 33 3 30 06 0000						RIGINAL TOWN				
1	03 1033 33 3 31 01 0000	000A001850	JLD ENTERPRISES LLC	BLG	036	001	LTS 1-3 BLK 36 BILLINGS ORIGIN	2207	$56,350	$1,306	03103333331010000
	03 1033 33 3 31 01 0000						AL TOWN	3507	$29,200	$705	
1	03 1033 33 3 31 02 0000	000A001860	REECE, NOLA A	BLG	036	004	LT 4 & S2 LT 5 BLK 36 BILLINGS	2201	$10,588	$210	03103333331020000
	03 1033 33 3 31 02 0000						ORIGINAL TOWNSITE	3501	$31,120	$617	
1	03 1033 33 3 31 03 0000	000A001870	REECE, NOLA	BLG	036	005	N2 LT 5 BLK 36 BILLINGS ORIGIN	2201	$3,982	$84	03103333331030000
	03 1033 33 3 31 03 0000						AL TOWN (99)				
1	03 1033 33 3 31 04 0000	000A001880	LENOX, CHERYL A REECE, MICHAEL L	BLG	036	007	LTS 7-8 BLK 36 BILLINGS ORIGIN	2201	$11,900	$232	03103333331040000
	03 1033 33 3 31 04 0000						AL TOWN	3501	$31,500	$667	
1	03 1033 33 3 31 05 0000	000A001890	DUNNING, JOYCE ANN	BLG	036	009	LTS 9-12 BLK 36 BILLINGS ORIGI	2207	$70,000	$1,615	03103333331050000
	03 1033 33 3 31 05 0000						NAL TOWN	3507	$205,300	$5,494	
1	03 1033 33 3 31 06 0000	000A001900	BRAUN-AYERS PROPERTIES LLC	BLG	036	013	LTS 13-24 BLK 36 BILLINGS ORIG	2207	$179,200	$4,092	03103333331060000
	03 1033 33 3 31 06 0000						INAL TOWN	3507	$444,000	$11,876	
1	03 1033 33 3 31 25 0000	000A00187A	AVALON INC	BLG	036	006	LT:6 B:36 OT BILLINGS	2201	$9,275	$188	03103333331250000
	03 1033 33 3 31 25 0000						(OLD A-187)				
	03 1033 33 3 31 25 0000							-99			
1	03 1033 33 3 34 15 0000	000A01933A	THE BILLINGS GAZETTE	BLG	263	22A	LOT 22A OF AMND LOTS 22-24 & A	2207	$81,751	$1,882	03103333334150000

Count	Geocode	Assessor Code	Owner	Sub	Blk	Lot	Legal Description	Class Code	Market Value	Taxable Value	PARCEL-ID
	03 1033 33 3 34 15 0000						DJ VAC STS	3507	$156,500	$4,216	
	03 1033 33 3 34 15 0000						33-1N-				
1	03 1033 33 3 37 01 0000	000A019230	LYNDES, JAY C & PAMELA J	BLG	263	002	& VAC ADJ 21ST STREET	2207	$32,950	$775	03103333337010000
1	03 1033 33 3 37 02 0000	000A019240	LYNDES, JAY C & PAMELA J	BLG	263	003	& VAC ADJ 21ST STREET	2207	$32,950	$775	03103333337020000
	03 1033 33 3 37 02 0000							3507	$6,200	$161	
1	03 1033 33 3 37 03 0000	000A019250	LYNDES, JAY C & PAMELA J	BLG	263	004	ALSO LTS 5&6 & VAC ADJ 21ST	2207	$68,050	$1,571	03103333337030000
	03 1033 33 3 37 03 0000						STREET	3507	$12,200	$316	
1	03 1033 33 3 37 04 0000	000A019260	SALVATION ARMY THE	BLG	263	007	LTS 7-18 BLK 263 BILLINGS ORIG	2153	$167,500	$0	03103333337040000
	03 1033 33 3 37 04 0000						INAL TOWN (OLD A-1928-A1929)	3150	$447,600		
	03 1033 33 3 37 04 0000							-99			
1	03 1033 33 3 37 09 0000	000A019320	BILLINGS GAZETTE THE A SUBDVSN LEE ENTERPRISES INC	BLG	263	019	L:19 & 20 B:263 OT BILLINGS SU	2207	$42,700	$996	03103333337090000
	03 1033 33 3 37 09 0000						B	3507	$8,800	$237	
1	03 1033 33 3 37 10 0000	000A019330	BILLINGS GAZETTE A SUBDVSN OF LEE ENTERPRISES INC	BLG	263	021	L:21 B:263 OT BILLINGS SUB	2207	$29,050	$687	03103333337100000
	03 1033 33 3 37 10 0000							3507	$3,600	$97	
1	03 1033 33 3 38 01 0000	000A019150	NEAL, CLAREN J & BRAUN, DONNA M	BLG	262	002	L:2-6 B:262 BILLINGS ORIGINAL	2207	$83,650	$1,925	03103333338010000
	03 1033 33 3 38 01 0000						TOWN	3507	$10,150	$273	
1	03 1033 33 3 38 02 0000	000A019160	SALVATION ARMY	BLG	262	007	E 23' LT 7 BLK 262 BILLINGS OR	2207	$27,061	$642	03103333338020000
	03 1033 33 3 38 02 0000						G TOWN				
1	03 1033 33 3 38 03 0000	000A019170	SALVATION ARMY	BLG	262	007	W 2'LT 7, LTS 8-10	2207	$54,439	$1,220	03103333338030000
1	03 1033 33 3 38 04 0000	000A019180	SALVATION ARMY	BLG	262	011	LTS 11-12 BLK 262 BILLINGS ORG	2201	$11,525	$226	03103333338040000
	03 1033 33 3 38 04 0000						TOWN				
1	03 1033 33 3 38 05 0000	000A019190	SALVATION ARMY	BLG	262	013	LTS 13-14 BLK 262 BILLINGS ORG	2201	$11,525	$226	03103333338050000
	03 1033 33 3 38 05 0000						TOWN				
1	03 1033 33 3 38 07 0000	000A019210	NEAL, CLAREN & BRAUN, DONNA M	BLG	262	017	LTS 15,16,17,18 BLK 262 BILLIN	2207	$48,686	$1,183	03103333338070000
	03 1033 33 3 38 07 0000						GS 13,000 SF (COMBO W/	3507	$3,314	$82	
	03 1033 33 3 38 07 0000						A01920) (03)				
1	03 1033 33 3 38 08 0000	000A019220	LYNDES, JAY C & PAMELA J	BLG	262	019	L:19-23 & VAC ADJ 21ST ST & W2	2207	$108,025	$2,478	03103333338080000
	03 1033 33 3 38 08 0000							3507	$163,675	$3,794	
1	03 1033 33 3 39 01 0000	000A000770	NORTH PARK LAND	BLG	016	001	LTS 1-9, 20-24 BLK 16 BILLING	2207	$206,500	$4,711	03103333339010000
	03 1033 33 3 39 01 0000						S ORIGINALTOWN & VAC ALLEY ADJ	3507	$417,500	$9,532	
	03 1033 33 3 39 01 0000						TO LTS 1-6 & 20-24				
1	03 1033 33 3 39 02 0000	000A00077A	NEAL, CLAREN J & BRAUN, DONNA M	BLG	016	13A	L:13A,14-16 B:16 BILLINGS ORIG	2207	$30,465	$705	03103333339020000
	03 1033 33 3 39 02 0000						INAL TOWN	3507	$35,535	$805	
1	03 1033 33 3 43 01 0000	000A019100	ANCHOR PROPERTIES COMPANY	BLG	261	002	LT 2-23 BLK 261 BILLINGS ORG T	2207	$106,400	$2,642	03103333343010000
	03 1033 33 3 43 01 0000						OWN	3507	$76,800	$2,069	
	03 1033 33 3 43 01 0000							3527	$23,110	$461	
1	03 1033 33 3 43 01 0019	0001000985	NEAL, JAMES	XXX			1959 COMCHEMCO 8X36	6201	$1,180	$24	03103333343010019
	03 1033 33 3 43 01 0019						TITLE: SN:				
	03 1033 33 3 43 01 0019						OUT 06 DES				
	03 1033 33 3 43 01 0019						TROYED				
1	03 1033 33 3 43 01 9001	0001002202	SEDAM, PAULINE SEDAM, DAVID PAUL	BLG	261	002	1975 BENDIX 14X56	6201	$4,930	$104	03103333343019001
	03 1033 33 3 43 01 9001						TITLE: M799874 S/N				
	03 1033 33 3 43 01 9001						22GES3882 511 N 20TH				
	03 1033 33 3 43 01 9001						ST #1 BLG @ A01910				
1	03 1033 33 3 43 01 9002	0001006224	ABELL, DALE E	BLG	261	002	1963 PATHFINDER 12X57	6201	$2,220	$47	03103333343019002
	03 1033 33 3 43 01 9002						TITLE: M782039 S/N				
	03 1033 33 3 43 01 9002						: 8004 511 N 20TH				
	03 1033 33 3 43 01 9002						ST #2 BLG @ A01910				
1	03 1033 33 3 43 01 9003	0001001600	PRICE, GARY P & NANCY J	BLG	261	002	1971 NEWMOON 23X56	6201	$3,860	$77	03103333343019003
	03 1033 33 3 43 01 9003						TITLE: M339145 S/N				
	03 1033 33 3 43 01 9003						: 225943 511 N 20TH				
	03 1033 33 3 43 01 9003						ST BLG @ A01910				
1	03 1033 33 3 43 01 9004	0001000979	ABELL, DALE E	BLG	261	002	1964 DETROITER 10X46	6201	$1,630	$34	03103333343019004
	03 1033 33 3 43 01 9004						TITLE: M580221 S/N				
	03 1033 33 3 43 01 9004						: DK11860 511 N 20T				
	03 1033 33 3 43 01 9004						H ST #004 BLG @ A01910				
1	03 1033 33 3 43 01 9005	0001006523	ABELL, DALE E	BLG	261	002	1973 NASHUA 12X48	6201	$3,780	$74	03103333343019005
	03 1033 33 3 43 01 9005						TITLE: K743030 S/N				
	03 1033 33 3 43 01 9005						17070 511 N 20TH				
	03 1033 33 3 43 01 9005						ST #5 BLG @ A019103				
1	03 1033 33 3 43 01 9006	0001000973	ABELL, DALE E	BLG	261	001	1970 NEWMOON 12X40	6201	$2,960	$63	03103333343019006
	03 1033 33 3 43 01 9006						TITLE: M244461 S/N:				
	03 1033 33 3 43 01 9006						223715 511 N 20TH				
	03 1033 33 3 43 01 9006						ST #6 BLG @ A01910				
1	03 1033 33 3 43 01 9007	0001003429	ABELL, DALE E	BLG	261	002	1960 COMMODORE 10X47	6201	$650	$13	03103333343019007
	03 1033 33 3 43 01 9007						TITLE:M12456 S/N				
	03 1033 33 3 43 01 9007						:502458 OUT 07 PER				
	03 1033 33 3 43 01 9007						AB26 DESTROYED				
1	03 1033 33 3 43 01 9008	0001003987	ABELL, DALE E	BLG	261	002	1973 KIT 14X66	6201	$3,960	$78	03103333343019008
	03 1033 33 3 43 01 9008						TITLE: M696654 S/N:				
	03 1033 33 3 43 01 9008						1476 511 N 20TH				
	03 1033 33 3 43 01 9008						ST #8 BLG @ A01910				
1	03 1033 33 3 43 01 9009	0001005956	ABEL, DALE	BLG	261	002	1966 NEW MOON 12X57	6201	$2,360	$47	03103333343019009
	03 1033 33 3 43 01 9009						TITLE: Y583009 S/N				
	03 1033 33 3 43 01 9009						: 215923 511 N 20TH				
	03 1033 33 3 43 01 9009						ST #9 BLG @ A01910				
1	03 1033 33 3 43 01 9010	0001000305	ABELL, DALE E	BLG	261	002	1966 SKYLINE 12X44	6201	$1,770	$37	03103333343019010
	03 1033 33 3 43 01 9010						TITLE: 663070560 S				
	03 1033 33 3 43 01 9010						/N: SK560 511 N 20TH				
	03 1033 33 3 43 01 9010						ST #10 BLG @ A01910				
1	03 1033 33 3 43 01 9011	0001005812	ABELL, DALE E	BLG	261	002	1971 CENTURY 14X60	6201	$4,800	$92	03103333343019011
	03 1033 33 3 43 01 9011						TITLE:K125425 S/N:				
	03 1033 33 3 43 01 9011						GAAFDADMI0284 511 N 20TH				
	03 1033 33 3 43 01 9011						ST #11 BLG @ A01910				
1	03 1033 33 3 43 01 9012	0001000980	ABELL, DALE E	BLG	261	002	1968 TOWN & COUNTRY 12X53	6201	$3,380	$72	03103333343019012
	03 1033 33 3 43 01 9012						TITLE:M868470 S/N:				
	03 1033 33 3 43 01 9012						591211610239 511 N 20TH				
	03 1033 33 3 43 01 9012						ST #12 BLG @ A01910				
1	03 1033 33 3 43 01 9013	0001000610	ABELL, DALE E	BLG	261	002	1966 NEW MOON 12X61	6201	$2,630	$56	03103333343019013
	03 1033 33 3 43 01 9013						TITLE: 662371755				
	03 1033 33 3 43 01 9013						S/N 21755 511 N 20TH				
	03 1033 33 3 43 01 9013						ST #13 BLG @ A01910				
1	03 1033 33 3 43 01 9014	0001002387	ABELL, DALE E	BLG	261	002	81 BONNAVILLA 14X52	6201	$7,200	$150	03103333343019014
	03 1033 33 3 43 01 9014						TITLE: K362611 S/N				
	03 1033 33 3 43 01 9014						18A10967 511 N 20TH				
	03 1033 33 3 43 01 9014						ST #014 BLG A01910 (99)				
1	03 1033 33 3 43 01 9017	0001000983	CLARK, MIKE J	BLG	261	002	1968 CHAMPION 12X50	6201	$3,910	$83	03103333343019017
	03 1033 33 3 43 01 9017						TITLE: M125818 S/N				
	03 1033 33 3 43 01 9017						: 0580450781 511 N 20TH				
	03 1033 33 3 43 01 9017						ST #17 BLG @ A01910				
1	03 1033 33 3 43 01 9018	0001004772	ABELL, DALE E	BLG	261	002	1977 BONNAVILLA 14X54	6201	$6,500	$131	03103333343019018
	03 1033 33 3 43 01 9018						TITLE: M960432 S/N				
	03 1033 33 3 43 01 9018						: 77A6983 511 N 20TH				
	03 1033 33 3 43 01 9018						ST #18 @N PARK VILLAGE (02)				
1	03 1033 33 3 43 01 9019	0001005699	ABEL, DALE E	BLG	261	002	1968 ROLL 12X52	6201	$3,030	$64	03103333343019019
	03 1033 33 3 43 01 9019						TITLE: M99178 S/N: 2				
	03 1033 33 3 43 01 9019						4016 511 N 20TH				
	03 1033 33 3 43 01 9019						#19 101 @ A019100				
1	03 1033 33 3 43 01 9020	0001003417	ABELL, DALE E	BLG	261	002	79 TITAN 14X52	6201	$8,150	$155	03103333343019020
	03 1033 33 3 43 01 9020						TITLE: K130831 S/				
	03 1033 33 3 43 01 9020						N 2290664689 511 N 20TH				
	03 1033 33 3 43 01 9020						ST #020 BLG A01910 (00)				
1	03 1033 33 3 43 01 9021	0001003690	COOPER, RONALD COOPER, PATTY	BLG	261	002	1976 TAMARACK 14X56	6201	$5,320	$113	03103333343019021
	03 1033 33 3 43 01 9021						TITLE: M839529 S/N				
	03 1033 33 3 43 01 9021						1667048851 511 N 20TH				
	03 1033 33 3 43 01 9021						ST #021 BLG @ A01910				
1	03 1033 33 3 43 01 9022	0001000981	ABELL, DALE E	BLG	261	002	1969 ANCHOR 12X43	6201	$2,620	$55	03103333343019022
	03 1033 33 3 43 01 9022						TITLE:M217678 S/N				
	03 1033 33 3 43 01 9022						:24773 511 N 20TH				
	03 1033 33 3 43 01 9022						ST #22 BLG @ A01910				
1	03 1033 33 3 43 01 9023	0001006462	ABELL, DALE E	BLG	261	002	1972 HILLCREST 12X40	6201	$2,960	$59	03103333343019023
	03 1033 33 3 43 01 9023						TITLE:M727598 S/				
	03 1033 33 3 43 01 9023						N:HK3671F 511 N 20TH				
	03 1033 33 3 43 01 9023						#23 101 @ A019100				
1	03 1033 33 3 43 01 9024	0001000975	ABELL, DALE E	BLG	261	002	1963 DETROITER 10X46	6201	$1,640	$35	03103333343019024
	03 1033 33 3 43 01 9024						TITLE: Y434499 S/				
	03 1033 33 3 43 01 9024						N:1863 511 N 20TH				
	03 1033 33 3 43 01 9024						ST #24 BLG @ A01910				
1	03 1033 33 3 43 01 9025	0001000860	ABELL, DALE E	BLG	261	002	1973 ROLLOHOME 14X52	6201	$4,530	$88	03103333343019025
	03 1033 33 3 43 01 9025						TITLE:M575535 S/N:				
	03 1033 33 3 43 01 9025						995 511 N 20TH				
	03 1033 33 3 43 01 9025						ST #25 BLG @ A01910				
1	03 1033 33 3 43 01 9026	0001002263	ABELL, DALE E	BLG	261	002	1967 SAFEWAY 12X46	6201	$2,750	$54	03103333343019026
	03 1033 33 3 43 01 9026						TITLE: M21136 S/N:				
	03 1033 33 3 43 01 9026						1909 511 N 20TH				
	03 1033 33 3 43 01 9026						ST #26 101 @N PARK VLG (02)				
1	03 1033 33 3 43 01 9027	0001003664	ABELL, DALE E	BLG	261	002	1977 SHAR-LO 14X66	6201	$6,230	$124	03103333343019027
	03 1033 33 3 43 01 9027						TITLE:K49986 S/N:6				
	03 1033 33 3 43 01 9027						2121 511 N 20TH				
	03 1033 33 3 43 01 9027						ST #27 BLG @ A01910				
1	03 1033 33 3 43 01 9029	0001000991	ABEL, DALE E	BLG	261	002	1973 CHAMPION 12X56	6201	$4,490	$87	03103333343019029
	03 1033 33 3 43 01 9029						TITLE: M592120 S/N				
	03 1033 33 3 43 01 9029						: 0529D 511 N 20TH				
	03 1033 33 3 43 01 9029						ST #29 BLG @ A01910				
1	03 1033 33 3 43 01 9030	0001007516	WITMUS, JUSTIN W	BLG	261	002	1967 CHAMPION 12X56	6201	$3,400	$67	03103333343019030
	03 1033 33 3 43 01 9030						TITLE:M64849 S/				
	03 1033 33 3 43 01 9030						N:2746 511 N 20TH				
	03 1033 33 3 43 01 9030						ST @ A01910				

Count	Geocode	Assessor Code	Owner	Sub	Blk	Lot	Legal Description	Class Code	Market Value	Taxable Value	PARCEL-ID
1	03 1033 33 3 43 01 9031	0001000993	ABELL, DALE E	BLG	261	001	1967 WICK BLDG 12X56	6201	$3,280	$64	03103333343019031
	03 1033 33 3 43 01 9031						TITLE:K311681 S/N:6				
	03 1033 33 3 43 01 9031						992 511 N 20TH				
	03 1033 33 3 43 01 9031						ST #31 BLG @ A01910				
1	03 1033 33 3 43 01 9033	0001003026	ABELL, DALE E	BLG	261	002	1973 REDMAN 12X56	6201	$4,330	$92	03103333343019033
	03 1033 33 3 43 01 9033						TITLE:M523430 S/N:				
	03 1033 33 3 43 01 9033						230331 511 N 20TH				
	03 1033 33 3 43 01 9033						ST #33 BLG @ A01910				
1	03 1033 33 3 43 01 9035	0001002516	ABELL, DALE E	XXX	000	000	1977 BENDIX 14 X 52	6201	$7,210	$134	03103333343019035
	03 1033 33 3 43 01 9035						TITLE: K13179 S/N:				
	03 1033 33 3 43 01 9035						KB0605A 511 N 20TH				
	03 1033 33 3 43 01 9035						ST #35 BLG @A01910				
1	03 1033 33 3 43 01 9036	0001000692	ABELL, DALE E	BLG	261	002	1977 CHAMPION 13X52	6201	$5,010	$104	03103333343019036
	03 1033 33 3 43 01 9036						TITLE:M930439 S/N:				
	03 1033 33 3 43 01 9036						2362 511 N 20TH				
	03 1033 33 3 43 01 9036						ST #36 BLG @ A01910				
1	03 1033 33 3 43 01 9037	0001004090	ABELL, DALE	BLG	261	002	1974 BENDIX 14 X 52	6201	$4,370	$86	03103333343019037
	03 1033 33 3 43 01 9037						TITLE: K444337 S/N				
	03 1033 33 3 43 01 9037						:22GDS3416 511 N 20TH				
	03 1033 33 3 43 01 9037						ST BLG @A01910				
1	03 1033 33 3 50 01 0001	000I002330	CHRISTENSEN, JOHN R	BLG	000	000	MRL LEASE #501231	3507	$23,600	$570	03103333350010001
	03 1033 33 3 50 01 0001						AT 424 N 18TH FOR S				
	03 1033 33 3 50 01 0001						HEETMETAL SHOP (LAND ON D				
	03 1033 33 3 50 01 0001						-12041)				
1	03 1033 33 3 50 01 001L	000D120410	MONTANA RAIL LINK DUTCHMASTERS INC *	BLG	000	000	MRL LEASE #501,231 3599 SQ FT	2207	$29,436	$695	03103333350001001L
	03 1033 33 3 50 01 001L						(05) AT 424 N 18TH FOR S				
	03 1033 33 3 50 01 001L						HEETMETAL SHOP (IMP ON I-				
	03 1033 33 3 50 01 001L						233)				
1	03 1033 33 3 51 01 0002	000I002230A	LYNDES, JAY C	BLG	000	000	MRL LEASE #500427	3607	$35,400	$877	03103333351010002
	03 1033 33 3 51 01 0002						ADJ TO BLKS 262-263				
	03 1033 33 3 51 01 0002						BLGS OT, DOCK, WHSE & STG				
	03 1033 33 3 51 01 0002						FAC (LAND AT D12044) (96)				
1	03 1033 33 3 51 01 001L	000D120790	MONTANA RAIL LINK CLAWSON, RICH DBA GRAFIX ST	UDI XXX	000	000	MRL LEASE #500375, 4000 SQFT	2207	$31,000	$731	03103333351010001L
	03 1033 33 3 51 01 001L						ADJ TO BLK 262 BLGS				
	03 1033 33 3 51 01 001L						OT LOADING FA				
	03 1033 33 3 51 01 001L						CILITITES(WAS I283B)				
1	03 1033 33 3 51 01 002L	000D120440	MONTANA RAIL LINK RAILROAD LYNDES, JAY C	BLG	000	000	MRL LEASE #500427, 14051 SQ FT	2207	$70,199	$1,620	03103333351010002L
	03 1033 33 3 51 01 002L						ADJ TO BLKS 262-263				
	03 1033 33 3 51 01 002L						BLGS OT DOCK, WHSE				
	03 1033 33 3 51 01 002L						& STG FAC				
1	03 1033 33 3 57 01 2001	000D120540	MONTANA RAIL LINK AIR CONTROLS	XXX	000	000	MRL LEASE #500,995 1179 SQ	2207	$14,672	$351	03103333357012001
	03 1033 33 3 57 01 2001						FT 6.7' X 176' LOADING				
	03 1033 33 3 57 01 2001						DOCK (SEE I-270				
	03 1033 33 3 57 01 2001						A) (2001)				
1	03 1033 33 3 57 01 4001	000I00270A	AIR CONTROLS	XXX	000	000	MRL LEASE #500,995 1179 SQ F	3607	$8,100	$209	03103333357014001
	03 1033 33 3 57 01 4001						T FOR LOADING DOCK				
1	03 1033 33 4 03 01 0000	000A008500	PELATT, GEORGE H & MARY H TRUS	BFA	117	001	LTS 1-12 BLK 117 BILLINGS ORIG	2207	$167,500	$3,826	03103333403010000
	03 1033 33 4 03 01 0000						INAL TOWN	3507	$516,300	$12,355	
1	03 1033 33 4 03 02 0000	000A008540	BJORDAHL, ROBERT D & BUCHANAN, SCOTT M	BLG	117	019	LTS 19-24 BLK 117 BILLINGS ORI	2207	$97,300	$2,331	03103333403020000
	03 1033 33 4 03 02 0000						GINAL TOWNCOMBINED W/A00852-53	3507	$57,200	$1,453	
	03 1033 33 4 03 02 0000						-5				
1	03 1033 33 4 03 05 0000	000A008510	AUTOMATIC CAR WASH INC	BLG	117	013	LTS 13-18 BLK 117 BILLINGS ORI	2207	$97,300	$2,234	03103333403050000
	03 1033 33 4 03 05 0000						GINAL TOWN	3507	$243,100	$6,176	
1	03 1033 33 4 04 01 0000	000A005520	BIG E'S INC THE	BLG	084	001	LTS 1-4 BLK 84 BILLINGS ORIGIN	2207	$70,000	$1,615	03103333404010000
	03 1033 33 4 04 01 0000						AL TOWN	3507	$27,900	$752	
1	03 1033 33 4 04 02 0000	000A005530	GRIEVE, DOUGLAS C	BLG	084	005	LTS 5-10 BLK 84 BILLINGS ORIGI	2207	$97,300	$2,234	03103333404020000
	03 1033 33 4 04 02 0000						NAL TOWN	3507	$194,200	$4,764	
1	03 1033 33 4 04 03 0000	000A005560	104 GRAND LLC	BLG	084	011	E2 LTS 11-12 BLK 84 BILLINGS	2201	$9,275	$188	03103333404030000
	03 1033 33 4 04 03 0000						ORIGINAL TOWNSITE	3501	$42,925	$908	
1	03 1033 33 4 04 04 0000	000A005570	TRAPP, PAULINE TRAPP, BARBARA S	BLG	084	011	W2 LTS 11-12 BLK 84 BILLINGS	2201	$9,275	$188	03103333404040000
	03 1033 33 4 04 04 0000						ORIGINAL TOWNSITE	3501	$56,425	$1,043	
1	03 1033 33 4 04 05 0000	000A005580	G & T PLUMBING & MECHANICAL IN	BLG	084	013	LTS 13-14 BLK 84 BILLINGS ORIG	2207	$42,700	$996	03103333404050000
	03 1033 33 4 04 05 0000						INAL TOWN	3507	$54,400	$1,466	
1	03 1033 33 4 04 06 0000	000A005590	LARSEN, LARRY STOREY	BLG	084	015	LTS 15-16 BLK 84 BILLINGS ORIG	2201	$11,900	$232	03103333404060000
	03 1033 33 4 04 06 0000						INAL TOWN	3501	$48,470	$998	
1	03 1033 33 4 04 08 0000	000A005610	ANGWIN, RUSSELL L ANGWIN, WILMA	BLG	084	017	LTS 17-18 BLK 84 BILLINGS ORIG	2201	$11,900	$232	03103333404080000
	03 1033 33 4 04 08 0000						INAL TOWN	3501	$58,500	$1,151	
1	03 1033 33 4 04 09 0000	000A005620	GRIEVE, DOUGLAS C	BLG	084	019	LTS 19-20 BLK 84 BILLINGS ORIG	2201	$11,900	$232	03103333404090000
	03 1033 33 4 04 09 0000						INAL TOWN				
1	03 1033 33 4 04 11 0000	000A005640	ARNDORFER, JULIE	BLG	084	023	LTS 21-24 BLK 84 BILLINGS ORIG	2207	$70,000	$1,615	03103333404110000
	03 1033 33 4 04 11 0000						INAL TOWN (OLD CODE A563) (0	3507	$91,900	$2,402	
	03 1033 33 4 04 11 0000						1)				
1	03 1033 33 4 05 01 0000	000A008550	PELICAN, FRANK T & CONSTANCE D	BLG	118	001	LTS 1-12 BLK 118 BILLINGS ORI	2207	$166,876	$3,812	03103333405010000
	03 1033 33 4 05 01 0000						GINAL TOWN(LESS 10 X 16' OF LT	3507	$160,400	$4,149	
	03 1033 33 4 05 01 0000						10)				
1	03 1033 33 4 05 02 0000	000A008560	JDJ PROPERTIES LLP	BLG	118	019	LTS 19-24 BLK 118 BILLINGS ORI	2207	$97,300	$2,234	03103333405020000
	03 1033 33 4 05 02 0000						GINAL TOWN	3507	$234,300	$6,111	
1	03 1033 33 4 05 03 0000	000A00855A	FAMILY SERVICE INC	BLG	118	013	LTS 13-18	2153	$97,300	$0	03103333405030000
	03 1033 33 4 05 03 0000							3150	$230,700		
1	03 1033 33 4 06 01 0000	000A004510	IAMS, DOUGLAS M IAMS, GLORIA J	BLG	066	001	LTS 1-2 BLK 66 BILLINGS ORIGIN	2201	$11,900	$232	03103333406010000
	03 1033 33 4 06 01 0000						AL TOWN	3501	$34,880	$738	
1	03 1033 33 4 06 02 0000	000A004520	SHEPOVALOF, DARRELL D SHEPOVALOF, CONSTANCE R	BLG	066	003	LTS 3-4 BLK 66 BILLINGS ORIGIN	2201	$11,900	$232	03103333406020000
	03 1033 33 4 06 02 0000						AL TOWN	3501	$32,200	$681	
1	03 1033 33 4 06 03 0000	000A004530	HAWLEY, JUDITH	BLG	066	005	LTS 5-6 BLK 66 BILLINGS ORIGIN	2201	$11,900	$232	03103333406030000
	03 1033 33 4 06 03 0000						AL TOWN	3501	$41,290	$861	
1	03 1033 33 4 06 04 0000	000A00453A	MAINMAST ROADS MANAGEMENT LLC	BLG	066	007	LT 7 BLK 66 ORIGINAL TOWN	2201	$9,275	$188	03103333406040000
	03 1033 33 4 06 04 0000							3501	$37,925	$776	
1	03 1033 33 4 06 05 0000	000A004540	STUDER, RALPH P STUDER, ELAINE K	BLG	066	008	LTS 8-9 BLK 66 BILLINGS ORIGIN	2201	$11,900	$232	03103333406050000
	03 1033 33 4 06 05 0000						AL TOWN	3501	$40,670	$861	
1	03 1033 33 4 06 06 0000	000A004550	STUDER, RALPH P STUDER, ELAINE K	BLG	066	010	LT 10 S22 FT (OR LESS N3 FT) L	2201	$11,585	$227	03103333406060000
	03 1033 33 4 06 06 0000						T 11 BLK 66 BILLINGS ORIG	3501	$51,240	$1,064	
	03 1033 33 4 06 06 0000						INAL TOWNSITE				
1	03 1033 33 4 06 07 0000	000A004560	STUDER, RALPH P STUDER, ELAINE K	BLG	066	011	LT 12 N3 FT LT 11 BLK 66 BILLI	2201	$9,590	$193	03103333406070000
	03 1033 33 4 06 07 0000						NGS ORIGINAL TOWNSITE	3501	$32,910	$696	
1	03 1033 33 4 06 08 0001	000A276880	SEIFFERT, ERROL R & LOIS R	BLG	066	013	UNIT 1 BOXWOOD CONDOS	2207	$19,220	$448	03103333406080001
	03 1033 33 4 06 08 0001						45% INT IN COMMON EL	3507	$20,840	$540	
	03 1033 33 4 06 08 0001						EMENTS LT 13-14 B				
	03 1033 33 4 06 08 0001						LK 66 BILLINGS ORIGINAL TOWN				
1	03 1033 33 4 06 08 0002	000A276890	RAE LEE LLC	BLG	066	013	UNIT B BOXWOOD CONDOS	2207	$23,490	$548	03103333406080002
	03 1033 33 4 06 08 0002						55% INT IN COMMON EL	3507	$25,470	$660	
	03 1033 33 4 06 08 0002						EMENTS LT 13-14 B				
	03 1033 33 4 06 08 0002						LK 66 BILLINGS ORIGINAL TOWN				
1	03 1033 33 4 06 09 0000	000A004580	CHILTON, BEVERLY	BLG	066	015	LT 15 BLK 66 BILLINGS ORIGINAL	2201	$9,275	$188	03103333406090000
	03 1033 33 4 06 09 0000						TOWN	3501	$22,450	$384	
1	03 1033 33 4 06 10 0000	000A004590	CHILTON, VIRGIL	BLG	066	016	LTS 16-17 BLK 66 BILLINGS ORIG	2207	$24,500	$479	03103333406100000
	03 1033 33 4 06 10 0000						INAL TOWN	3507	$45,700	$933	
	03 1033 33 4 06 10 0000							3501	$34,970	$654	
1	03 1033 33 4 06 11 0000	000A004600	CHILTON, BEVERLY	BLG	066	018	LTS 18-19 BLK 66 BILLINGS ORIG	2201	$11,900	$232	03103333406110000
	03 1033 33 4 06 11 0000						INAL TOWN	3501	$29,000	$614	
1	03 1033 33 4 06 12 0000	000A004610	DANGERFIELD, MARGARETA M	BLG	066	020	LT 20 BLK 66 BILLINGS ORIGINAL	2201	$9,275	$188	03103333406120000
	03 1033 33 4 06 12 0000						TOWN				
1	03 1033 33 4 06 13 0000	000A004620	DANGERFIELD, MARGARETA M	BLG	066	021	LTS 21-22 BLK 66 BILLINGS ORIG	2207	$24,500	$479	03103333406130000
	03 1033 33 4 06 13 0000						INAL TOWN	3507	$107,800	$2,007	
1	03 1033 33 4 06 14 0000	000A004630	GOODRIDGE, DAVID R	BLG	066	023	W83' LTS 23-24 BLK 66 BILLINGS	2201	$9,763	$196	03103333406140000
	03 1033 33 4 06 14 0000						ORIGINAL TOWNSITE	3501	$26,370	$558	
1	03 1033 33 4 06 15 0000	000A004640	IAMS, DOUGLAS IAMS, GLORIA	BLG	066	023	E57' LTS 23-24 BLK 66 BILLINGS	2201	$8,788	$179	03103333406150000
	03 1033 33 4 06 15 0000						ORIGINAL TOWNSITE	3501	$15,312	$255	
1	03 1033 33 4 07 01 0000	000A005400	NEMER, ROBERT P	BLG	083	004	LTS 4-10 BLK 83 BILLINGS ORIGI	2207	$124,600	$2,647	03103333407010000
	03 1033 33 4 07 01 0000						NAL TOWN 28,000 SF (SPLIT 04	3507	$304,000	$7,785	
	03 1033 33 4 07 01 0000						)				
1	03 1033 33 4 07 02 0000	000A005450	IGNATIAN, ALEXANDER IGNATIAN, DIANE	BLG	083	011	LTS 11-12 BLK 83 BILLINGS ORIG	2207	$42,700	$996	03103333407020000
	03 1033 33 4 07 02 0000						INAL TOWN	3507	$19,800	$514	
1	03 1033 33 4 07 03 0000	000A005460	HAWKINS, EMMA A	BLG	083	013	LT 13 N5' LT 14 BLK 83 BILLING	2201	$9,800	$197	03103333407030000
	03 1033 33 4 07 03 0000						S ORIGINAL TOWNSITE				
1	03 1033 33 4 07 04 0000	000A005470	HAWKINS, EMMA A	BLG	083	014	LT 15 S20' LT 14 BLK 83 BILLIN	2201	$11,375	$223	03103333407040000
	03 1033 33 4 07 04 0000						GS ORIGINAL TOWNSITE	3501	$37,825	$795	
1	03 1033 33 4 07 05 0000	000A005480	PERKINS, MARGARET V	BLG	083	016	LTS 16-17 BLK 83 BILLINGS ORIG	2207	$24,500	$479	03103333407050000
	03 1033 33 4 07 05 0000						INAL TOWN	3507	$54,400	$1,151	
1	03 1033 33 4 07 06 0000	000A005490	PAYTON, BILLY C LEIN, CINDY	BLG	083	018	LT 18 BLK 83 BILLINGS ORIGINAL	2201	$9,275	$188	03103333407060000
	03 1033 33 4 07 06 0000						TOWNSITE	3501	$44,825	$907	
1	03 1033 33 4 07 07 0000	000A005500	JONES, JAMES O JONES, KATHY L	BLG	083	019	LTS 19-20 BLK 83 BILLINGS ORIG	2207	$42,700	$996	03103333407070000
	03 1033 33 4 07 07 0000						INAL TOWN	3507	$20,600	$552	
	03 1033 33 4 07 07 0000							3501	$57,990	$1,111	
1	03 1033 33 4 07 08 0000	000A005510	MARTINSON, DWIGHT	BLG	083	021	LTS 21-24 BLK 83 BILLINGS ORIG	2207	$70,000	$1,615	03103333407080000
	03 1033 33 4 07 08 0000						INAL TOWN	3507	$169,800	$4,409	
1	03 1033 33 4 07 09 0000	000A005430	ERVING, JEREMY ERVING, DEANNE	BLG	083	001	LTS 1-3 BLK 83 BILLINGS ORIGIN	2207	$56,350	$1,350	03103333407090000
	03 1033 33 4 07 09 0000						AL TOWN 10,500 SF (OLD #A00	3507	$41,100	$1,044	
	03 1033 33 4 07 09 0000						540) (04)				
1	03 1033 33 4 08 02 0000	000A008570	GRIFFIN FAMILY LLP	BLG	119	001	LTS 1-5 BLK 119 BILLINGS ORIGI	2207	$78,775	$1,814	03103333408020000
	03 1033 33 4 08 02 0000						NAL TOWN	3507	$172,500	$4,647	
1	03 1033 33 4 08 04 0000	000A008690	MCMENEMY, RICHARD S & JOYCE M	BLG	119	019	E80' LTS 19-21 BLK 119 BILLING	2207	$38,800	$908	03103333408040000
	03 1033 33 4 08 04 0000						S ORIGINAL TOWNSITE	3507	$120,300	$2,739	
1	03 1033 33 4 08 05 0000	000A008680	REED, R BENJAMIN	BLG	119	019	E30' W60' LTS 19-21 BLK 119 BI	2207	$24,175	$576	03103333408050000
	03 1033 33 4 08 05 0000						LLINGS ORIGINAL TOWNSITE	3507	$13,525	$364	
1	03 1033 33 4 08 06 0000	000A008670	CUMIN, SHAUNA KERR	BLG	119	019	W30' LTS 19-24 BLK 119 BILLING	2207	$65,125	$1,311	03103333408060000
	03 1033 33 4 08 06 0000						S ORIGINAL TOWNSITE	3507	$30,400	$819	
1	03 1033 33 4 08 07 0000	000A008650	BLESKIN, PETER D	BLG	119	01A	LT 1A LTS 13-18 AMEND BLK 119	2207	$51,257	$1,190	03103333408070000
	03 1033 33 4 08 07 0000						BILLINGS ORIGINAL TO	3507	$36,100	$920	

Count	Geocode	Assessor Code	Owner	Sub	Blk	Lot	Legal Description	Class Code	Market Value	Taxable Value	PARCEL-ID
	03 1033 33 4 08 07 0000						WNSITE				
1	03 1033 33 4 08 08 0000	000A008660	PELICAN, FRANK T	BLG	119	02A	LT 2A LTS 13-18 AMEND BLK 119	2207	$61,443	$1,421	03103333408080000
	03 1033 33 4 08 08 0000						BILLINGS ORIGINAL TO	3507	$37,100	$960	
	03 1033 33 4 08 08 0000						WNSITE				
1	03 1033 33 4 08 09 0000	000A008590	PELICAN, FRANK T	BLG	119	006	LTS 6-12 BLK 119 BILLINGS ORIG	2207	$104,125	$2,389	03103333408090000
	03 1033 33 4 08 09 0000						INAL TOWN	3507	$346,400	$7,942	
1	03 1033 33 4 09 01 0000	000A004650	LARSEN, LARRY S	BLG	067	001	W70' LTS 1-2 BLK 67 BILLINGS O	2201	$9,275	$188	03103333409010000
	03 1033 33 4 09 01 0000						RIGINAL TOWNSITE	3501	$31,525	$667	
1	03 1033 33 4 09 02 0000	000A004660	SALVESON, HERMAN & BETTY	BLG	067	001	E70' LTS 1-2 BLK 67 BILLINGS O	2207	$29,050	$687	03103333409020000
	03 1033 33 4 09 02 0000						RIGINAL TOWNSITE	3507	$34,400	$843	
1	03 1033 33 4 09 03 0000	000A004670	SALVESON, BETTY	BLG	067	003	LTS 3-4 BLK 67 BILLINGS ORIGIN	2207	$24,500	$479	03103333409030000
	03 1033 33 4 09 03 0000						AL TOWN	3507	$43,800	$927	
	03 1033 33 4 09 03 0000							3501	$18,740	$355	
1	03 1033 33 4 09 04 0000	000A004680	AHERN, MICHAEL J TRUSTEE AHERN, EMMA TRUSTEE	BLG	067	005	LTS 5-6 BLK 67 BILLINGS ORIGIN	2201	$11,900	$232	03103333409040000
	03 1033 33 4 09 04 0000						AL TOWN	3501	$29,000	$614	
1	03 1033 33 4 09 05 0000	000A004690	HIGH COUNTRY PROPERTIES LLC	BLG	067	007	LTS 7-8 BLK 67 BILLINGS ORIGIN	2201	$11,900	$232	03103333409050000
	03 1033 33 4 09 05 0000						AL TOWN	3501	$22,900	$471	
1	03 1033 33 4 09 06 0000	000A004700	SANDERSON, GARY L	BLG	067	009	LTS 9-10 BLK 67 BILLINGS ORIGI	2201	$11,900	$232	03103333409060000
	03 1033 33 4 09 06 0000						NAL TOWN	3501	$41,000	$854	
1	03 1033 33 4 09 07 0000	000A004710	TOFTE, ROWELL TOFTE, MARILYN	BLG	067	011	E98' LTS 11-12 BILLINGS ORIGIN	2201	$10,325	$205	03103333409070000
	03 1033 33 4 09 07 0000						AL TOWN				
1	03 1033 33 4 09 08 0000	000A004720	GILLILAND, CLEBURNE H GILLILAND, ERMA L	BLG	067	011	W42' LTS 11-12 BLK 67 BILLINGS	2207	$9,800	$178	03103333409080000
	03 1033 33 4 09 08 0000						ORIGINAL TOWNSITE	3507	$47,400	$842	
1	03 1033 33 4 09 09 0000	000A004730	MORLEDGE, KARL E	BLG	067	013	LTS 13-14 BLK 67 BILLINGS ORIG	2201	$11,900	$232	03103333409090000
	03 1033 33 4 09 09 0000						INAL TOWN	3501	$34,100	$722	
1	03 1033 33 4 09 10 0000	000A004740	NORTHWEST INDUSTRIAL SUPPLY IN	BLG	067	015	LTS 15 BLK 67 BILLINGS ORIGINA	2201	$9,275	$188	03103333409100000
	03 1033 33 4 09 10 0000						L TOWN				
1	03 1033 33 4 09 11 0000	000A004750	NORTHWEST INDUSTRIAL SUPPLY IN	BLG	067	016	LTS 16-24 BLK 67 BILLINGS ORIG	2207	$138,250	$3,163	03103333409110000
	03 1033 33 4 09 11 0000						INAL TOWN	3507	$280,600	$7,560	
1	03 1033 33 4 10 01 0000	000A005380	PEKOVICH, GREG PEKOVICH, BECKY	BLG	082	001	LTS 1-12 BLK 82 BILLINGS ORIGI	2207	$179,200	$4,092	03103333410010000
	03 1033 33 4 10 01 0000						NAL TOWN	3507	$423,608	$10,861	
1	03 1033 33 4 10 13 0000	000A005390	KCWD LIMITED PARTNERSHIP	BLG	082	013	LTS 13-18 BLK 82 BILLINGS ORIG	2207	$97,300	$2,234	03103333410130000
	03 1033 33 4 10 13 0000						INAL TOWN (99)	3507	$19,757	$532	
	03 1033 33 4 10 13 0000							3807	$170,143	$4,131	
1	03 1033 33 4 10 24 0000	000A00539A	MARKS, STEVE	BLG	082	019	L:19-24 B:82 BILLINGS ORIGINAL	2207	$97,300	$2,234	03103333410240000
	03 1033 33 4 10 24 0000						TOWN (OLD A539) (99)	3507	$94,600	$2,549	
1	03 1033 33 4 11 01 0000	000A008710	J & S PROPERTIES, INC	BLG	120	001	LTS 1-12 BLK 120 BILLINGS ORIG	2207	$167,500	$3,826	03103333411010000
	03 1033 33 4 11 01 0000						INAL TOWN	3507	$404,500	$8,872	
1	03 1033 33 4 11 02 0000	000A008730	KENNEDY, THOMAS TRUSTEE	BLG	120	019	LTS 19-24 BLK 120 BILLINGS ORI	2207	$97,300	$2,234	03103333411020000
	03 1033 33 4 11 02 0000						GINAL TOWN	3507	$21,200	$571	
1	03 1033 33 4 11 03 0000	000A008720	J & S PROPERTIES INC	BLG	120	013	LTS 13-18 BLK 120 BILLINGS ORI	2207	$97,300	$2,234	03103333411030000
	03 1033 33 4 11 03 0000						GINAL TOWN	3507	$18,800	$506	
1	03 1033 33 4 12 01 0000	000A001790	BK PROPERTIES LLC	BLG	035	001	LTS 1-12 BLK 35 BILLINGS ORIGI	2207	$179,200	$4,092	03103333412010000
	03 1033 33 4 12 01 0000						NAL TOWN	3507	$458,400	$12,350	
1	03 1033 33 4 12 02 0000	000A001800	BK PROPERTIES LLC	BLG	035	013	LTS 13-18 BLK 35 BILLINGS ORIG	2207	$97,300	$2,234	03103333412020000
	03 1033 33 4 12 02 0000						INAL TOWN (OLD A-181 & A-182)	3507	$20,900	$563	
	03 1033 33 4 12 02 0000							-99			
1	03 1033 33 4 12 05 0000	000A001830	SELOVER BUICK	BLG	035	019	LT 19 & N2 LT 20 BLK 35 BILLIN	2207	$35,875	$841	03103333412050000
	03 1033 33 4 12 05 0000						GS ORIGINAL TOWNSITE				
1	03 1033 33 4 12 06 0000	000A001840	DEITZ, ROGER D	BLG	035	020	S2 LT 20 & LTS 21-24 BLK 35 BI	2207	$76,825	$1,770	03103333412060000
	03 1033 33 4 12 06 0000						LLINGS ORIGINAL TOWNSITE	3507	$8,000	$216	
1	03 1033 33 4 13 01 0000	000A004760	LEE, PAULINE S	BLG	068	001	LTS 1-6 BLK 68 BILLINGS ORIGIN	2207	$97,300	$2,234	03103333413010000
	03 1033 33 4 13 01 0000						AL TOWN	3507	$3,000	$78	
1	03 1033 33 4 13 02 0000	000A004790	WOOLLEY, CLARK H	BLG	068	007	LTS 7-8 BLK 68 BILLINGS ORIGIN	2201	$11,900	$232	03103333413020000
	03 1033 33 4 13 02 0000						AL TOWN	3501	$32,700	$692	
1	03 1033 33 4 13 03 0000	000A004800	WOOLEY, CLARK H	BLG	068	009	LTS 9-10 BLK 68 BILLINGS ORIGI	2207	$42,700	$996	03103333413030000
	03 1033 33 4 13 03 0000						NAL TOWN	3507	$32,600	$798	
1	03 1033 33 4 13 04 0000	000A004810	MAINMAST ROADS MANAGEMENT LLC	BLG	068	011	E2 LTS 11-12 BLK 68 BILLINGS O	2201	$9,275	$188	03103333413040000
	03 1033 33 4 13 04 0000						RIGINAL TOWNSITE	3501	$23,525	$477	
1	03 1033 33 4 13 05 0000	000A004820	MAINMAST ROADS MANAGEMENT LLC	BLG	068	011	W2 LTS 11-12 BLK 68 BILLINGS O	2201	$9,275	$188	03103333413050000
	03 1033 33 4 13 05 0000						RIGINAL TOWNSITE	3501	$660	$14	
1	03 1033 33 4 13 06 0000	000A004830	SELOVER BUICK INC DBA SELOVER HONDA	BLG	068	013	LTS 13-15 BLK 68 BILLINGS ORIG	2207	$35,000	$883	03103333413060000
	03 1033 33 4 13 06 0000						INAL TOWN				
1	03 1033 33 4 13 07 0000	000A004840	THIEL, SHAWN P	BLG	068	016	LTS 16-17 BLK 68 BILLINGS ORIG	2201	$11,900	$232	03103333413070000
	03 1033 33 4 13 07 0000						INAL TOWN	3501	$44,390	$939	
1	03 1033 33 4 13 08 0000	000A004850	WILSON, JACQ M WILSON, GINA M	BLG	068	018	LTS 18-20 BLK 68 BILLINGS ORIG	2207	$35,000	$694	03103333413080000
	03 1033 33 4 13 08 0000						INAL TOWN	3507	$77,300	$1,354	
	03 1033 33 4 13 08 0000							3501	$39,690	$790	
1	03 1033 33 4 13 09 0000	000A004860	DOLL, DAVID DOLL, SANDY	BLG	068	021	LTS 21-24 BLK 68 BILLINGS ORIG	2207	$70,000	$1,615	03103333413090000
	03 1033 33 4 13 09 0000						INAL TOWN	3507	$127,600	$3,438	
1	03 1033 33 4 14 01 0000	000A005370	J & S PROPERTIES INC	BLG	081	001	LTS 1-24 BLK 81 BILLINGS ORIGI	2207	$343,000	$7,806	03103333414010000
	03 1033 33 4 14 01 0000						NAL TOWN	3507	$729,600	$19,656	
1	03 1033 33 4 15 01 0000	000A008740	J & S PROPERTIES INC	BLG	121	001	LTS 1-12 BLK 121 BILLINGS ORIG	2207	$84,000	$2,263	03103333415010000
	03 1033 33 4 15 01 0000						INAL TOWN	3507	$29,000	$781	
1	03 1033 33 4 15 02 0000	000A008750	J & S PROPERTIES INC	BLG	121	013	LTS 13-24 BLK 121 BILLINGS ORI	2207	$179,200	$4,092	03103333415020000
	03 1033 33 4 15 02 0000						GINAL TOWN	3507	$75,600	$2,037	
1	03 1033 33 4 16 01 0000	000A001670	FOX, RICHARD A FOX, JUDY K	BLG	034	001	LTS 1-2 BLK 34 BILLINGS ORIGIN	2201	$11,900	$232	03103333416010000
	03 1033 33 4 16 01 0000						AL TOWN	3501	$65,840	$1,393	
1	03 1033 33 4 16 02 0000	000A001680	KYDLAND, KATHLEEN KYDLAND, ANTON	BLG	034	003	LTS 3-4 BLK 34 BILLINGS ORIGIN	2101	$11,900	$232	03103333416020000
	03 1033 33 4 16 02 0000						AL TOWN				
1	03 1033 33 4 16 03 0000	000A001690	KYDLAND, ANTON KYDLAND, KATHLEEN M	BLG	034	005	LTS 5-6 BLK 34 BILLINGS ORIGIN	2201	$11,900	$232	03103333416030000
	03 1033 33 4 16 03 0000						AL TOWN	3501	$38,500	$740	
1	03 1033 33 4 16 04 0000	000A001700	OLSON, DEVIN J OLSON, LETICIA	BLG	034	007	LTS 7-8 BLK 34 BILLINGS ORIGIN	2207	$42,700	$996	03103333416040000
	03 1033 33 4 16 04 0000						AL TOWN	3507	$21,000	$565	
1	03 1033 33 4 16 05 0000	000A001710	OLSON, KEVIN J OLSON, LETICIA	BLG	034	009	LTS 9-10 BLK 34 BILLINGS ORIGI	2207	$42,700	$996	03103333416050000
	03 1033 33 4 16 05 0000						NAL TOWN	3507	$30,800	$731	
1	03 1033 33 4 16 06 0000	000A001720	OLSON, KEVIN J OLSON, LETICIA	BLG	034	011	LTS 11-12 BLK 34 BILLINGS ORIG	2201	$11,900	$232	03103333416060000
	03 1033 33 4 16 06 0000						INAL TOWN				
1	03 1033 33 4 16 07 0000	000A001730	OLSON, KEVIN J	BLG	034	013	LTS 13-16 BLK 34 BILLINGS ORIG	2207	$70,000	$1,615	03103333416070000
	03 1033 33 4 16 07 0000						INAL TOWN	3507	$351,800	$8,938	
1	03 1033 33 4 16 08 0000	000A001750	HERDEN-OLSON PARTNERSHIP	BLG	034	017	LTS 17-18 BLK 34 BILLINGS ORIG	2201	$11,900	$232	03103333416080000
	03 1033 33 4 16 08 0000						INAL TOWN				
1	03 1033 33 4 16 09 0000	000A001760	SELOVER BUICK INC	BLG	034	019	LTS 19-20 BLK 34 BILLINGS ORIG	2207	$42,700	$996	03103333416090000
	03 1033 33 4 16 09 0000						INAL TOWN				
1	03 1033 33 4 16 10 0000	000A001770	SELOVER BUICK INC	BLG	034	021	LTS 21-22 BLK 34 BILLINGS ORIG	2207	$42,700	$996	03103333416100000
	03 1033 33 4 16 10 0000						INAL TOWN				
1	03 1033 33 4 16 11 0000	000A001780	SELOVER BUICK INC	BLG	034	023	LTS 23-24 BLK 34 BILLINGS ORIG	2207	$42,700	$996	03103333416110000
	03 1033 33 4 16 11 0000						INAL TOWN				
1	03 1033 33 4 17 01 0000	000A004870	MORITZ, DALE E MORITZ, CAROL A	BLG	069	001	LTS 1-2 BLK 69 BILLINGS ORIGIN	2207	$24,500	$479	03103333417010000
	03 1033 33 4 17 01 0000						AL TOWN	3507	$59,800	$1,266	
1	03 1033 33 4 17 02 0000	000A00487A	HARKINS, JERRY I HARKINS, LEOLA R	BLG	069	004	LT 3-4 BLK 69 BILLINGS ORIGINA	2201	$11,900	$232	03103333417020000
	03 1033 33 4 17 02 0000						L	3501	$45,200	$948	
1	03 1033 33 4 17 03 0000	000A004880	HANSON, DALE E HANSON, JUDITH G	BLG	069	005	LTS 5-6 BLK 69 BILLINGS ORIGIN	2201	$11,900	$232	03103333417030000
	03 1033 33 4 17 03 0000						AL TOWN	3501	$24,500	$519	
1	03 1033 33 4 17 04 0000	000A004890	BILLINGS FOOD BANK INC	BLG	069	007	LTS 7-12 BLK 69 BILLINGS ORIGI	2207	$97,300	$2,234	03103333417040000
	03 1033 33 4 17 04 0000						NAL TOWN	3507	$213,900	$5,349	
1	03 1033 33 4 17 07 0000	000A004900	J & S PROPERTIES INC	BLG	069	013	LTS 13-24 BLK 69 BILLINGS ORIG	2207	$62,720	$1,690	03103333417070000
	03 1033 33 4 17 07 0000						INAL TOWN	3507	$5,300	$132	
1	03 1033 33 4 18 01 0000	000A005310	MARKS, STEVE	BLG	080	001	LTS 1-7 BLK 80 BILLINGS ORIGIN	2207	$110,950	$2,544	03103333418010000
	03 1033 33 4 18 01 0000						AL TOWN	3507	$97,800	$2,635	
1	03 1033 33 4 18 02 0000	000A005320	BEAU M PROPERTIES, LLC	BLG	080	008	LTS 8-12 BLK 80 BILLINGS ORIGI	2207	$83,650	$1,925	03103333418020000
	03 1033 33 4 18 02 0000						NAL TOWN	3507	$89,200	$2,339	
1	03 1033 33 4 18 03 0000	000A005330	NAYLOR, GALEN SCOTT	BLG	080	013	LTS 13-15 BLK 80 BILLINGS ORIG	2207	$56,350	$1,306	03103333418030000
	03 1033 33 4 18 03 0000						INAL TOWN	3507	$141,300	$3,700	
1	03 1033 33 4 18 04 0000	000A005340	B & J PROPERTIES LIMITED LLC	BLG	080	016	LTS 16-19 BLK 80 BILLINGS ORIG	2207	$70,000	$1,615	03103333418040000
	03 1033 33 4 18 04 0000						INAL TOWN	3507	$179,800	$4,760	
1	03 1033 33 4 18 05 0000	000A005360	J & S PROPERTIES INC	BLG	080	020	LTS 20-24 BLK 80 BILLINGS ORIG	2207	$83,650	$1,925	03103333418050000
	03 1033 33 4 18 05 0000						INAL TOWN IMPROVEMENTS ON I008	3507	$27,000	$727	
	03 1033 33 4 18 05 0000						23 (SPLIT 04)				
1	03 1033 33 4 18 05 4001	000I008230	J & S PROPERTIES LLC	BLG	080	020	IMPROVEMENTS LOCATED ON A00536	3507	$22,700	$577	03103333418054001
	03 1033 33 4 18 05 4001						LOCATED AT LTS 20-24				
	03 1033 33 4 18 05 4001						BLK 80 BILLINGS AT 1525 1S				
	03 1033 33 4 18 05 4001						T AVE N (04 SPLIT)				
1	03 1033 33 4 19 01 0000	000A008760	KAIROS PROPERTIES LLC	BLG	122	001	LTS 1-18 23-24 BLK 122 & LTS 1	2207	$292,204	$7,002	03103333419010000
	03 1033 33 4 19 01 0000						-24 BLK 123 & ALL ADJ ALLEYS	3507	$767,200	$20,669	
	03 1033 33 4 19 01 0000						AND STREETS BILLINGS O				
	03 1033 33 4 19 01 0000						RIGINAL TOWN 187939 SQ FT (05)				
1	03 1033 33 4 19 03 0000	000A008790	KAIROS PROPERTIES LLC & NASH BROTHERS	BLG	122	019	LTS 19-22 BLK 122 BILLINGS ORI	2207	$89,500	$2,058	03103333419030000
	03 1033 33 4 19 03 0000						GINAL TOWN1/2 ADJ 14TH ST & E2	3507	$26,000	$663	

Count	Geocode	Assessor Code	Owner	Sub	Blk	Lot	Legal Description	Class Code	Market Value	Taxable Value	PARCEL-ID
	03 1033 33 4 19 03 0000						ADJ ALLEY 5000 SF				
1	03 1033 33 4 20 01 0000	000A000780	WOLFE, EVAN J WOLFE, KATHLEEN J	BLG	018	001	LTS 1-9 BLK 18 BILLINGS ORIGIN	2207	$138,250	$3,163	03103333420010000
	03 1033 33 4 20 01 0000						AL TOWN	3507	$329,150	$7,060	
1	03 1033 33 4 20 02 0000	000A000790	MCDONALD, GREGORY C MCDONALD, DEBORAH V	BLG	018	010	LTS 10-11 BLK 18 BILLINGS ORIG	2207	$42,700	$996	03103333420020000
	03 1033 33 4 20 02 0000						INAL TOWN	3507	$34,000	$814	
1	03 1033 33 4 20 03 0000	000A000800	TREIBER, RICHARD L	BLG	018	014	LTS 14-17 BLK 18 BILLINGS ORIG	2207	$66,100	$1,527	03103333420030000
	03 1033 33 4 20 03 0000						INAL TOWN				
1	03 1033 33 4 20 04 0000	000A000810	TREIBER, RICHARD L	BLG	018	018	LTS 18-19 BLK 18 BILLINGS ORIG	2207	$42,700	$996	03103333420040000
	03 1033 33 4 20 04 0000						INAL TOWN	3507	$94,000	$2,361	
1	03 1033 33 4 21 01 0000	000A001540	FLAT TIRE INC	BLG	033	001	W50' LTS 1-2 BLK 33 BILLINGS O	2201	$8,525	$175	03103333421010000
	03 1033 33 4 21 01 0000						RIGINAL TOWNSITE	3501	$21,675	$459	
1	03 1033 33 4 21 02 0000	000A001550	FLAT TIRE INC	BLG	033	001	E90' LTS 1-2 BLK 33 BILLINGS O	2201	$10,025	$200	03103333421020000
	03 1033 33 4 21 02 0000						RIGINAL	3501	$43,275	$893	
1	03 1033 33 4 21 03 0000	000A001560	FLAT TIRE INC	BLG	033	003	LTS 3-4 BLK 33 BILLINGS ORIGIN	2207	$42,700	$996	03103333421030000
	03 1033 33 4 21 03 0000						AL TOWN	3507	$6,800	$183	
1	03 1033 33 4 21 04 0000	000A001570	FLAT TIRE INC	BLG	033	005	LTS 5-6 BLK 33 BILLINGS ORIGIN	2207	$42,700	$996	03103333421040000
	03 1033 33 4 21 04 0000						AL TOWN	3507	$5,800	$156	
1	03 1033 33 4 21 07 0000	000A001600	BIG ELMO INVESTMENTS LLC	BLG	033	007	LTS 7-12 BLK 33 BILLINGS ORIGI	2207	$97,300	$2,234	03103333421070000
	03 1033 33 4 21 07 0000						NAL TOWN	3507	$358,700	$7,847	
1	03 1033 33 4 21 08 0000	000A001610	COLLUM, DICK A COLLUM, SUSANNE M	BLG	033	013	LTS 13-14 BLK 33 BILLINGS ORIG	2207	$42,700	$996	03103333421080000
	03 1033 33 4 21 08 0000						INAL TOWN	3507	$94,700	$2,543	
1	03 1033 33 4 21 09 0000	000A001620	RIDENOUR, RICK D RIDENOUR, BONNIE	BLG	033	015	LTS 15-16 BLK 33 BILLINGS ORIG	2201	$11,900	$232	03103333421090000
	03 1033 33 4 21 09 0000						INAL TOWN	3501	$70,500	$1,367	
1	03 1033 33 4 21 10 0000	000A001630	ERICKSON, RONALD A ERICKSON, PATRICIA M	BLG	033	017	LTS 17-18 BLK 33 BILLINGS ORIG	2201	$11,900	$232	03103333421100000
	03 1033 33 4 21 10 0000						INAL TOWN	3501	$48,700	$947	
1	03 1033 33 4 21 11 0000	000A001640	DERNBACH, JEROME E DERNBACH, SANDRA	BLG	033	019	LTS 19-20 BLK 33 BILLINGS ORIG	2201	$11,900	$232	03103333421110000
	03 1033 33 4 21 11 0000						INAL TOWN				
1	03 1033 33 4 21 12 0000	000A001650	DERNBACH, JEROME E DERNBACH, SANDRA	BLG	033	021	W2 LT 21-22 N3' E2 LT 21 BLK 3	2207	$10,454	$282	03103333421120000
	03 1033 33 4 21 12 0000						3 BILLINGS ORIGINAL TO				
	03 1033 33 4 21 12 0000						WNSITE				
1	03 1033 33 4 21 13 0000	000A001660	RAGHORN INVESTMENT PROPERTIES	BLG	033	23A	LT 23A BLK 33 BILLINGS ORIGINA	2207	$17,372	$333	03103333421130000
	03 1033 33 4 21 13 0000						L TOWNSITE	3507	$9,800	$207	
	03 1033 33 4 21 13 0000							3501	$16,160	$325	
1	03 1033 33 4 21 14 0000	000A00166A	RAGHORN INVESTMENT PROPERTIES	BLG	033	24A	LOT 24A BLOCK 33 BILLINGS	2207	$20,576	$399	03103333421140000
	03 1033 33 4 21 14 0000							3507	$13,000	$275	
1	03 1033 33 4 22 01 0000	000A004910	BILLINGS MARBLE & GRANITE INC	BLG	070	001	LTS 1-12 BLK 70 BILLINGS ORIGI	2207	$179,200	$4,092	03103333422010000
	03 1033 33 4 22 01 0000						NAL TOWN	3507	$366,700	$9,879	
1	03 1033 33 4 22 02 0000	000A004920	SWENSON, STAN J SWENSON, JAN M	BLG	070	013	LTS 13-17 BLK 70 BILLINGS ORIG	2207	$83,650	$1,925	03103333422020000
	03 1033 33 4 22 02 0000						INAL TOWN	3507	$1,800	$48	
1	03 1033 33 4 22 03 0000	000A004930	SWENSON, STAN J SWENSON, JAN M	BLG	070	018	LTS 18-24 BLK 70 BILLINGS ORIG	2207	$110,950	$2,544	03103333422030000
	03 1033 33 4 22 03 0000						INAL TOWN	3507	$267,800	$6,804	
1	03 1033 33 4 23 01 0000	000A005270	THIEL TRUST	BLG	079	001	LTS 1-7 BLK 79 BILLINGS ORIGIN	2207	$110,950	$2,544	03103333423010000
	03 1033 33 4 23 01 0000						AL TOWN (99)	3507	$511,973	$11,767	
1	03 1033 33 4 23 10 0000	000A00527A	STRUCKMAN, GERALD & DELLA TRST GERALD & DELLA STRUCKMAN LI	V T BLG	079	008	L:8-12 B:79 BILLINGS OT	2207	$83,650	$1,925	03103333423100000
	03 1033 33 4 23 10 0000						(OLD D-527) (99)				
1	03 1033 33 4 23 13 0000	000A005300	PREMIER HOLDINGS LLP	BLG	079	013	LTS 13-24 BLK 79 BILLINGS ORIG	2207	$179,200	$4,092	03103333423130000
	03 1033 33 4 23 13 0000						INAL TOWN (99)	3507	$389,600	$10,496	
1	03 1033 33 4 25 01 0000	000A005210	KCWD LIMITED PARTNERSHIP	BLG	078	001	LTS 1-8 BLK 78 BILLINGS ORIGIN	2207	$123,434	$2,827	03103333425010000
	03 1033 33 4 25 01 0000						AL TOWN	3507	$191,700	$5,165	
1	03 1033 33 4 25 03 0000	000A005230	YEGEN, PETER III YEGEN, E C	BLG	078	009	LTS 9-12 BLK 78 BILLINGS ORIGI	2207	$70,000	$1,615	03103333425030000
	03 1033 33 4 25 03 0000						NAL TOWN	3507	$103,600	$2,791	
1	03 1033 33 4 25 04 0000	000A005240	CROSS, FRANK M CROSS, KATHY	BLG	078	013	LTS 13-16 BLK 78 BILLINGS ORIG	2207	$70,000	$1,615	03103333425040000
	03 1033 33 4 25 04 0000						INAL TOWN				
1	03 1033 33 4 25 05 0000	000A005250	CROSS, EDWARD R CO-TRUSTEE CROSS, FRANK M CO-TRUSTEE	BLG	078	017	LTS 17-24 BLK 78 BILLINGS ORIG	2207	$124,600	$2,854	03103333425050000
	03 1033 33 4 25 05 0000						INAL TOWN	3507	$187,800	$5,060	
1	03 1033 34 2 02 01 4000	000I006830	RIVERSIDE AUTO SALES	EXC	001	005	AUTO SALES OFFICE & SHED LOCAT	3507	$17,600	$468	03103334202014000
	03 1033 34 2 02 01 4000						ED ON LT:5 B:1 EXCHANGE SU				
	03 1033 34 2 02 01 4000						B @ 1248 1ST				
	03 1033 34 2 02 01 4000						AVE N (2000)				
1	03 1033 34 2 02 01 4001	000I006840	JONES AUTO SALES	EXC	001	005	AUTO SALES OFFICE LOCATED ON	3507	$16,600	$441	03103334202014001
	03 1033 34 2 02 01 4001						LT:5 B:1 EXCHANGE SU				
	03 1033 34 2 02 01 4001						B @ 1248 1ST				
	03 1033 34 2 02 01 4001						AVE N (2000)				
1	03 1033 34 2 02 01 4002	000I006860	PARK AUTO SALES INC	EXC	001	005	AUTO SALES OFFICE	3507	$7,500	$202	03103334202014002
	03 1033 34 2 02 01 4002						LOCATED @ LT:5 B:1 E				
	03 1033 34 2 02 01 4002						XCHANGE SUB (LAND @ A2				
	03 1033 34 2 02 01 4002						4723) (2000)				
1	03 1033 34 2 02 01 6000	000A247230	YURKO PROPERTIES LLC	EXC	001	005	LT 5 BLK 1 EXCHANGE SUBD	2207	$127,330	$2,915	
	03 1033 34 2 02 01 6000						28700 SQ FT IN SD #2	3507	$63,100	$1,632	
	03 1033 34 2 02 01 6000						104831 SQ				
	03 1033 34 2 02 01 6000						FT IN SD #02				
1	03 1033 34 2 02 02 0000	000A247220	METROPARK OFFICE & INDUSTRIAL	EXC	001	004	LT 4 BLK 1 EXCHANGE SUBD	2207	$324,756	$7,393	03103334202020000
	03 1033 34 2 02 02 0000							3507	$764,744	$20,603	
1	03 1033 34 2 02 04 0000	000A247200	YOUNG, BOB ALLEN & SUSAN REBEC	EXC	001	002	LT 2 BLK 1 EXCHANGE SUBD	2207	$115,000	$2,693	03103334202040000
	03 1033 34 2 02 04 0000							3507	$254,000	$6,843	
1	03 1033 34 2 02 05 0000	000A247190	STANAWAY, SCOTT	EXC	001	001	LT 1 BLK 1 EXCHANGE SUBD	2207	$170,472	$3,894	03103334202050000
	03 1033 34 2 02 05 0000							3507	$99,900	$2,651	
1	03 1033 34 2 05 01 0000	000D059000	B WHO U R, LLC	XXX			COS 384 & FRAC 90 X 110' IN	2207	$61,335	$1,470	03103334205010000
	03 1033 34 2 05 01 0000						LTS 13-19 BLK 4 INDU	3507	$316,500	$8,527	
	03 1033 34 2 05 01 0000						STRIAL SUB 5TH FIL & LTS 13-1				
	03 1033 34 2 05 01 0000						8 BLK 76 BLGS ORIGINAL TOWN				
1	03 1033 34 2 05 02 0000	000D059010	ROOKHUIZEN, ED FAMILY TRUST ROOKHUIZEN, DIANA FAMILY TR	UST XXX		000	COS 229 IN SWNW4	2207	$57,871	$1,340	03103334205020000
	03 1033 34 2 05 02 0000							3507	$66,500	$1,738	
1	03 1033 34 2 05 03 0000	000D059020	ROOKHUIZEN, EDWARD J & DIANNA ED & DIANNA ROOKHUIZEN FAMI	LY XXX		000	73'X 140'N OF 1ST AV N ADJ	2207	$55,258	$1,281	03103334205030000
	03 1033 34 2 05 03 0000						MOE SEED COON W	3507	$6,900	$163	
	03 1033 34 2 05 03 0000						IN SWSWNW4				
1	03 1033 34 2 05 04 0000	000D059030	ROOKHUIZEN, EDWARD J & DIANNA ED & DIANNA ROOKHUIZEN FAMI	LY XXX		001	TR:1 C/S 1758 IN SWNW4	2207	$56,346	$1,306	03103334205040000
	03 1033 34 2 05 04 0000							3507	$153,600	$4,078	
1	03 1033 34 2 05 05 0000	000A093330	EGGE, PETER TRUSTEE	IN1	004	024	ALSO LOTS 25 THRU 26	2207	$56,350	$1,306	03103334205050000
	03 1033 34 2 05 05 0000							3507	$70,000	$1,886	
1	03 1033 34 2 05 06 0000	000A093320	B WHO U R LLC	IN1	004	021	LTS 21-23 BLK 4 INDUSTRIAL SUB	2207	$56,350	$1,306	03103334205060000
	03 1033 34 2 05 06 0000						1ST				
1	03 1033 34 2 07 01 0000	000A093290	STONE, RANDOLPH D STONE, GREGORY V	IN1	003	009	LTS 9-13 BLK 3 INDUSTRIAL SUB	2207	$83,650	$1,925	03103334207010000
	03 1033 34 2 07 01 0000						1ST FILING	3507	$116,600	$3,141	
1	03 1033 34 2 07 02 0000	000A093280	PIERCE, FRED C II 26.66% & CASTLE FAMILY TRUST (46.66	%) IN1	003	001	LTS 1-8 BLK 3 INDUSTRIAL SUB 1	2207	$119,140	$2,730	03103334207020000
	03 1033 34 2 07 02 0000						ST (OLD A-9326 & A-9327	3507	$57,600	$1,508	
	03 1033 34 2 07 02 0000						) (99)				
1	03 1033 34 2 07 05 0000	000A09331A	YURKO PROPERTIES LLC	IN1	003	023	L:23 THRU 26 B:3 INDUSTRIAL SU	2207	$70,000	$1,615	03103334207050000
	03 1033 34 2 07 05 0000						B	3507	$38,600	$999	
1	03 1033 34 2 07 06 0000	000A093310	PIERCE, FRED C II 26.66% & CASTLE FAMILY TRUST (46.66	%) IN1	003	020	LTS 20-22 BLK 3 INDUSTRIAL SUB	2207	$56,350	$1,306	03103334207060000
	03 1033 34 2 07 06 0000						1ST	3507	$3,300	$85	
1	03 1033 34 2 07 07 0000	000A093300	STONE, RANDOLPH D STONE, GREGORY V	IN1	003	014	LTS 14-19 BLK 3 INDUSTRIAL SUB	2207	$97,300	$2,234	03103334207070000
	03 1033 34 2 07 07 0000						D 1ST FLG	3507	$36,800	$991	
1	03 1033 34 2 08 01 0000	000A093250	GREENLEAF LAND & LIVESTOCK CO	IN1	002	001	L:1-13 B:2 INDUSTRIAL SUB (98)	2207	$209,601	$4,781	03103334208010000
	03 1033 34 2 08 01 0000							3507	$420,800	$11,197	
1	03 1033 34 2 08 26 0000	000A09325A	GREEN LEAF LAND & LIVESTOCK CO	IN1	002	014	L:14-26 B:2 INDUSTRIAL SUB	2207	$210,033	$4,794	03103334208260000
	03 1033 34 2 08 26 0000						(OLD A-9325A) (98)	3507	$102,500	$2,651	
1	03 1033 34 2 10 01 0000	000A093480	LARSON PROPERTIES, LLC	IN2	007	012	ALSO LOT 13,W 18 FT OF LOT 12	2207	$38,293	$896	03103334210010000
	03 1033 34 2 10 01 0000							3507	$13,300	$344	
1	03 1033 34 2 10 02 0000	000A093470	LARSON PROPERTIES, LLC	IN2	007	009	LT 9-11, E 7' OF LT 12 BLK 7	2207	$59,053	$1,367	03103334210020000
	03 1033 34 2 10 02 0000						INDUSTRIAL SUB 2ND F	3507	$72,847	$1,963	
	03 1033 34 2 10 02 0000						ILING				
1	03 1033 34 2 10 03 0000	000A093460	MOLLY REITER LIVING TRUST	IN2	007	007	ALSO LOT 8	2207	$42,018	$981	03103334210030000
	03 1033 34 2 10 03 0000							3507	$21,382	$516	
1	03 1033 34 2 10 04 0000	000A093450	MARKS, STEVE	IN2	007	005	LOT 6 & W 20' LOT 5 INDUSTRIAL	2207	$39,358	$920	03103334210040000
	03 1033 34 2 10 04 0000						SUB 2ND	3507	$20,100	$541	
1	03 1033 34 2 10 05 0000	000A093440	LARSON PROPERTIES LLC	IN2	007	001	LTS 1 THRU LT 4 & E 5FT OF LT	2207	$71,295	$1,645	03103334210050000
	03 1033 34 2 10 05 0000						5 BLK 7 INDUSTRIAL SUB 2ND F				
	03 1033 34 2 10 05 0000						ILING				
1	03 1033 34 2 10 06 0000	000A093490	LARSON PROPERTIES LLC	IN2	007	014	LTS 14 THRU 26 BLK 7 INDUSTRIA	2207	$175,737	$4,013	03103334210060000
	03 1033 34 2 10 06 0000						L SUB 2ND	3507	$8,900	$240	
1	03 1033 34 2 12 01 0000	000A093240	DEGENHART, BETTY L	IN1	001	001	L:1 B:1 INDUSTRIAL SUB	2207	$62,980	$1,456	03103334212010000
	03 1033 34 2 12 01 0000							3507	$129,500	$3,489	
1	03 1033 34 2 14 01 0000	000A001200	REITZ, C CLEVELAND& NORMA I	IN1	010	019	FRAC LTS 19-24 BLK 10 INDUSTRI	2207	$97,300	$2,234	03103334214010000
	03 1033 34 2 14 01 0000						AL SUBD & FRAC LTS 19-24 BLK 2	3507	$57,900	$1,364	
	03 1033 34 2 14 01 0000						7 BILLINGS ORIGINAL T				
	03 1033 34 2 14 01 0000						OWNSITE				
1	03 1033 34 2 14 02 0000	000A001180	WG PROPERTIES LLC	IN2	010	001	LTS 8-12 BLK 27 BILLINGS SUB L	2207	$108,047	$2,911	03103334214020000
	03 1033 34 2 14 02 0000						TS 1-6 & 8-12 BLK 10 INDUSTR	3507	$75,700	$1,923	
	03 1033 34 2 14 02 0000						IAL SUB 2ND FILING &LTS 7-11 B				
	03 1033 34 2 14 02 0000						LK 10 INDUSTRIAL SUB 4TH FIL				
1	03 1033 34 2 14 03 0000	000A001190	JOHNSTON, DENNIS L JOHNSTON, CHARMAINE L	IN2	010	018	FRAC LTS 13-18 BLK 10 BILLINGS	2207	$97,300	$2,234	03103334214030000
	03 1033 34 2 14 03 0000						ORIGINAL TOWNSITE & FRAC LT 1	3507	$73,000	$1,582	
	03 1033 34 2 14 03 0000						8 BLK 10 INDUSTRIAL SUBD 2ND F				
	03 1033 34 2 14 03 0000						ILING				
1	03 1033 34 2 15 02 0000	000A093340	RICE, PAUL C & DOROTHY V TRUST PAUL & DOROTHY RICE LIVING	TRU IN2	005	05A	LT 5A BLK 5 INDUSTRIAL SUB 2ND	2207	$62,524	$1,446	03103334215020000
	03 1033 34 2 15 02 0000						FILING (OLD L:5-7 S116.63'L	3507	$70,500	$1,436	
	03 1033 34 2 15 02 0000						:8 B:5) (2001)				
1	03 1033 34 2 17 01 0000	000D058960	CON-WAY TRANSPORTATION SERVICE	XXX	000	00H	TR:H **C/S 10 2ND AMND	2207	$550,535	$12,513	03103334217010000
	03 1033 34 2 17 01 0000							3507	$591,500	$15,408	
1	03 1033 34 2 17 03 0000	000D058910	SALMON PRAIRIE CORP	XXX	000	00B	TR B **COS 10 AMEND	2207	$90,147	$2,072	03103334217030000
	03 1033 34 2 17 03 0000							3507	$106,100	$2,775	
1	03 1033 34 2 17 19 0000	000A283910	LOWMAN, ROBERT A & MARLENE	BRS	001	001	LT 1 BLK 1 BAIR SUB (96) (OLD	2207	$94,964	$2,181	03103334217190000
	03 1033 34 2 17 19 0000						D05890)	3507	$124,400	$2,255	
1	03 1033 34 2 17 20 0000	000A283920	GRIMSRUD PROPERTIES LLC	BRS	001	002	LT 2 BLK 1 BAIR SUBD (96)	2207	$91,809	$2,110	03103334217200000
	03 1033 34 2 17 20 0000							3507	$124,900	$2,279	
1	03 1033 34 2 19 01 4001	000I008160	BERRYS AUTO INC	XXX	000	000	TRAILER LOCATED @ 849 1ST AVE	3507	$21,400	$544	03103334219014001
	03 1033 34 2 19 01 4001						N		$66,936,234	$1,462,946	

Detailed List of Personal Property Values

Taxcode	Name	ST #	STREET	2006 Taxable Value
A24719	A & I Dist	900	1st Ave N	see real
2000047	Auto Acres Trailers	1001	1st Ave N	>20001
2007974	Auto Magic	1002	1st Ave N	>20001
2017363	Clark Enterprise	1019	1st Ave N	>20001
2014107	NAPA	1105	1st Ave N	825
2013809	Sagebrush Trading	1111	1st Ave N	>20001
2017470	Ed's RV	1111	1st Ave N	>20001
2006074	Homestead Federal Credit Union	1115	1st Ave N	>20001
2005026	Witts Saddlery	1148	1st Ave N	>20001
2006394	EZ Money	1148	1st Ave N	179
2010275	Whitewood Transportation	1148	1st Ave N	>20001
2011108	EL Grantham & Assoc	1148	1st Ave N	>20001
2012426	Yellowstone Big Sky Realty	1148	1st Ave N	>20001
2014131	Triple J Service	1148	1st Ave N	>20001
2017593	FEDEX	1148	1st Ave N	>20001
2011906	Park Co Auto	1200	1st Ave N	>20001
2001213	Big Sky Books	1203	1st Ave N	1009
2002143	Billings Veterinary	1211	1st Ave N	>20001
2016902	Sterling Auto	1248	1st Ave N	>20001
2001184	Reporters	1331	1st Ave N	650
A00527	Lazy-K-T Motel	1403	1st Ave N	see real
2004797	Fastenal	1518	1st Ave N	424
2016076	Magic City Auto	1518	1st Ave N	>20001
2015452	Billings Park & Sell	1604	1st Ave N	>20001
2014773	Mac's Used Boxes	1702	1st Ave N	>20001
A00538	Lewis & Clark	1709	1st Ave N	see real
2000391	Winpower West	1710	1st Ave N	>20001
2003580	Acme Sign	1712	1st Ave N	>20001
2001237	Steve's Auto Sales	1717	1st Ave N	>20001
2013997	Steffes Auto	1724	1st Ave N	>20001
2015961	Amend Auto	1724	1st Ave N	>20001
2016946	Big Sky Cutlery & Discount Smoke	1802	1st Ave N	>20001
2015810	Garden Spa	1810	1st Ave N	>20001
2016076	Magic City Motors	1813	1st Ave N	>20001
2006171	Andy Bar & Lounge	1815	1st Ave N	>20001
2000146	Al's Bootry	1820	1st Ave N	>20001
2011167	Family Service	1824	1st Ave N	exempt
2002389	Sam Campbell	1901	1st Ave N	>20001
2017711	Montana RV Co	1901	1st Ave N	>20001
2004089	Arndorfer Law	1921	1st Ave N	>20001
2001905	Don's Car Wash	1924	1st Ave N	3828
2001073	Artcrafter Printers	2001	1st Ave N	65119
2008813	Trackside Auto Body	2012	1st Ave N	951
2008606	MT Leather	2015	1st Ave N	679
2006670	DeMint Mtr Co	2109	1st Ave N	>20001
2012043	Rent a Wreck	2110	1st Ave N	>20001
2001847	AA Transmission	2122	1st Ave N	>20001
2007227	Yellowstone Valley Brewing	2123	1st Ave N	7423
2015198	Enterprise Rent a Car	2123	1st Ave N	359
2000613	Reliable Disturbing	811	2nd Ave N	>20001

A005140	Motion Industries	1123	2nd Ave N	see real		
2003977	Griffin Automotive	1501	2nd Ave N			1634
2007984	D&D Automotive	1512	2nd Ave N	>20001		
2004790	Val's Radiator	1715	2nd Ave N	>20001		
2018328	Proliance International	1715	2nd Ave N	>20001		
2003425	Northwest Industrial	1819	2nd Ave N			1422
2005965	G & T Plumbing	1920	2nd Ave N	>20001		
2003890	Pioneer Food Broker	2010	2nd Ave N	>20001		
2017651	1 Stop Auto	2015	2nd Ave N			1208
2003605	Vemco	2016	2nd Ave N			1069
2000418	Bar Green Ellington	2102	2nd Ave N	>20001		
2001652	Air Controls	2115	2nd Ave N			951
2014667	ZNG Glass	2123	2nd Ave N	>20001		
2005036	Speedometer & Auto Electric	1021	3rd Ave N			1045
2010070	G & M Auto Parts	1123	3rd Ave N			142
2002605	Billings Homebrewery Supply	1916	3rd Ave N	>20001		
2005500	Planteriors	1916	3rd Ave N	>20001		
2007556	Mountain Manufacturing	2120	3rd Ave N			1562
2017351	Mountain Mud	2120	3rd Ave N			180
2017935	Paint All	809	4th Ave N	no pp/lv for 07		
2003290	Yellowstone Acoustic	815	4th Ave N			1280
2013176	Conway Western Exoress	901	4th Ave N			4126
2011004	Custom Auto Sales	1001	4th Ave N	>20001		
2013662	McKenzie Disposal	1024	4th Ave N			786
2002123	Big Sky Welding	1041	4th Ave N	>20001		
2003412	Mechanical Technology	1041	4th Ave N	>20001		
2001496	Permaletter Sign	1105	4th Ave N			1139
2003292	Yellowstone Glass Co	1115	4th Ave N	>20001		
2012907	White Heating & Air	1125	4th Ave N	>20001		
2007006	High Tech Construction	1201	4th Ave N			3951
2000401	Win-Dor Industries	1305	4th Ave N	>20001		
2000950	Jim's Auto Repair	1314	4th Ave N	>20001		
2013034	Jim's Towing	1314	4th Ave N	>20001		
2015702	AMPM & Acme Trowing	1314	4th Ave N	>20001		
2015703	All Pro Towing	1314	4th Ave N	>20001		
2006612	Lincare Oxygen	1375	4th Ave N			11145
2007306	Benjamin News	1375	4th Ave N			155
2014298	General Distributing	1375	4th Ave N			1237
2002114	Mr Thrifty	1401	4th Ave N	>20001		
2007721	GN Account	1409	4th Ave N	>20001		
2002285	Reynolds Manufacturing	1411	4th Ave N	>20001		
2012153	Newman Signs	1411	4th Ave N	>20001		
2014007	Bison Engineering	1411	4th Ave N			350
2002556	Spectrum Engineering	1413	4th Ave N			799
2002983	Prairie Star Gaming	1414	4th Ave N			635
2000970	Wild West Card	1516	4th Ave N			665
2016357	Windstone Medical	1602	4th Ave N			9634
2000490	Big Sky Disaster	1616	4th Ave N			1056
2009432	Big Sky Carpet Cleaning	1616	4th Ave N	>20001		
2000681	HVAC Technology	1707	4th Ave N	>20001		
2006143	Kelly Supply	1707	4th Ave N			1067
2016863	Western Water Jet	1707	4th Ave N	>20001		
2008266	Yellowstone Ice & Water	1718	4th Ave N			7058
2000314	Underriner Motor	1830	4th Ave N			1169
2005369	Golden Nugget Body	1916	4th Ave N			1441
2000594	Yellowstone Electric	1919	4th Ave N			4010
2015899	Gregs Repair	2018	4th Ave N	>20001		
2014424	Aldrich Lumber	2021	4th Ave N			1972

	2007624	Labor Ready	2024	4th Ave N	>20001	
	2009376	Community Home Oxygen	2030	4th Ave N		19664
	2014589	Austin Lehman Adventures	2111	4th Ave N	>20001	
	2010751	Billings Food Bank	2112	4th Ave N	exempt	
	2015928	Professional Bakery	2112	4th Ave N	>20001	
	2017418	Benson Blends	2112	4th Ave N	>20001	
	2001013	Ornamental Iron Shop	2121	4th Ave N	>20001	
D05863		Golden Recycling	1100	6th Ave N	see real	
	2001974	Tom's Service & Repair	1111	6th Ave N	>20001	
	2011176	Feist Carpet & Upholstery	1151	6th Ave N	>20001	
	2002138	Billings Tile & Pottery Shop	1217	6th Ave N	>20001	
	2009803	Mountain Mud	1217	6th Ave N		43
	2003175	Treasure State Costume	1315	6th Ave N	>20001	
	2013205	Critelli Couriers	1321	6th Ave N	>20001	
	2006696	MaMaCitas Café	1404	6th Ave N	>20001	
	2003462	Molerway Freight	1420	6th Ave N		718
	2017868	Accent Medic	1511	6th Ave N		1545
	2014370	Chief Construction	1800	6th Ave N		12564
	2017357	Taylor Equipment	1800	6th Ave N		1392
	2014809	Signs	1820	6th Ave N	>20001	
	2017516	Mining Technologies	1315	Montana Ave		1746
	2003836	CDS Edge Performing	1645	Montana Ave	>20001	
	2008517	Feathered Nest	1701	Montana Ave	>20001	
	2008945	Action Electric	1701	Montana Ave	>20001	
A00859		Battery House	1819	Montana Ave	see real	
	2007105	Executive Cleaning	1919	Montana Ave		2006
	2015041	Acidental Films	1925	Montana Ave	>20001	
	2015190	Georgia Pacific	2019	Montana Ave		660
	2001823	B & B Tire	2121	Montana Ave	>20001	
	2002133	Billings Machine & Welding	115	N 9th St		1365
	2007153	Fuel Injection	210	N 9th St	>20001	
	2002283	Montana Engine Rebuilders	213	N 10th St		956
	2001656	Prime Medical Supply	116	N 11th St	>20001	
	2002982	Rental Aide Convention	116	N 11th St	>20001	
	2016380	Valley Welders Supply	320	N 11th St		680
A00123		GPI Properties	320	N 11th St	see real	
	2003889	Billings Bronze	122	N 12th St		1124
	2004952	A-Limo	405	N 12th St	>20001	
	2002818	Bumper to Bumper	119	N 13th St		1156
	2003820	Auto & Truck Repair	204	N 13th St	>20001	
	2017298	Steepworld	208	N 13th St	>20001	
	2003770	Bickler Auto	216	N 13th St	>20001	
	2002002	Western Ranch	303	N 13th St		1319
	2006908	Red Oxx	310	N 13th St	>20001	
	2004997	Dally O Western Ware	317	N 13th St	>20001	
	2015020	Montana Taxidermy	317	N 13th St	>20001	
	2006605	Berkley Equipment	321	N 13th St		1091
	2013276	High Ridge Specialists	418	N 13th St	>20001	
	2008642	Montana Tire	421	N 13th St	>20001	
	2006785	Big Sky Tire	203	N 14th St	>20001	
	2001899	Shipton Supply	216	N 14th St		4061
	2006759	West River Industries	418	N 14th St	>20001	
	2001463	EVIG Enterprises	602	N 14th St	>20001	
	2000577	Six Robblee's Inc	201	N 15th St	>20001	
	2005703	Swanke Saddle Co	219	N 15th St	>20001	
	2012993	RM Builders & Landscape	221	N 15th St	>20001	
	2014418	Total Comfort Heating	221	N 15th St	>20001	
	2005727	Ultimate Custom Cabinets	223	N 15th St	>20001	

2002198	Big Sky Collision	315	N 15th St		3214
2013594	Rocky Mountain Kitchen	401	N 15th St	>20001	
2011748	Montana Muffler	402	N 15th St	>20001	
2001006	Inland Truck Parts	115	N 16th St		3975
2004955	Shepherd Stainless	205	N 16th St		7488
2012249	T & E Realty	602	N 16th St	>20001	
2014432	Action Towing	7	N 17th St	>20001	
2001232	Starter & Alternator	14	N 17th St		1064
2011767	Montana Wildlife Artistry	222	N 17th St	>20001	
2013188	French's Sandblasting	420	N 17th St	>20001	
2002449	Frontier Distributing	7	N 18th St	>20001	
2001011	Reliable Tent	120	N 18th St	>20001	
2005113	Ken's Auto	124	N 18th St		686
A00081	Lesman Iron Works	411	N 18th St	see real	
2003302	Billings Extinguishing System	425	N 18th St	>20001	
A01907	Empire Steel	501	N 18th St	see real	
2001627	Wood Wise Cabinets	10	N 19th St		1063
2003523	Wilcoxson Ice Cream	114	N 19th St		635
2009336	JO Construction	114	N 19th St	>20001	
2014987	Two Friends Catering	304	N 19th St	>20001	
2017908	HGB14	308	N 19th St	>20001	
2006161	Interstate Food Service	324	N 19th St	>20001	
2001552	Magnum Cabinet	420	N 19th St	>20001	
2018314	Sun Supply	9	N 20th St	>20001	
2009582	Schied's Body Shop	306	N 20th St	>20001	
2017795	Silver Eagle Shuttle	314	N 20th St	>20001	
2001280	Grafix	504	N 20th St	>20001	
2018007	Brook Hovland	504A	N 20th St	>20001	
2005104	Topel Painting	15	N 22nd St		927
2003151	Wheel City	19	N 22nd St	>20001	
2007670	Project Sheet	207	N 22nd St		2704
			TOTAL TAXABLE		**257833**