

# Street Reconstruction Projects: Assessment Rate Options

OFS/Real Estate

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## Assessment Policy: Status Quo

- Assessment distributed by lineal front footage
- Long-side subsidy applied to corner residential properties (1-3 units)
- Uniform rates for all property types (i.e., residential and commercial same)

## Assessment Policy: Options

Option 1: Eliminate long-side subsidy for corner residential properties

Option 2: Apply assessment based on parcel area (rate per square foot)

Option 3: Apply same assessment amount to each parcel

Option 4: Establish different rates for residential and commercial properties

Option 5: Eliminate long-side subsidy for corner residential properties, establish different per-foot rates for residential and commercial properties

Option 6: Apply assessment based on parcel area, establish different rates for residential and commercial properties

Option 7: Apply uniform assessment amount to each residential parcel, and greater but uniform assessment amount to each commercial parcel

Special Option: Application of Real Estate 8% admin fee

- Status quo: distribute fee based on front footage
- New option: identical fee per parcel

## Street Reconstruction Project: Assessment Rate Options

### Scenario 1: Residential Property Types only (Montana: Greenbrier-Walsh)

Property No.	Property Type	Assessable Frontage		Parcel Square Footage	Assessment Rates Per Lineal Foot		
		Short Side	Long Side		ALL Properties		
					Lighting	Grade/Pave	Combined
1	Residential	45.00	125.00	5,662.8	\$11.60	\$65.53	\$77.13
2	Residential	48.00	125.00	6,098.4	\$11.60	\$65.53	\$77.13
3	Residential	60.00	125.00	7,405.2	\$11.60	\$65.53	\$77.13
4	Residential	60.00	125.00	7,405.2	\$11.60	\$65.53	\$77.13
5	Residential	45.00		5,662.8	\$11.60	\$65.53	\$77.13
6	Residential	57.00		6,969.6	\$11.60	\$65.53	\$77.13
7	Residential	42.00		5,227.2	\$11.60	\$65.53	\$77.13
8	Residential	55.00		6,969.6	\$11.60	\$65.53	\$77.13
9	Residential	45.00		5,662.8	\$11.60	\$65.53	\$77.13
10	Residential	55.00		6,969.6	\$11.60	\$65.53	\$77.13
11	Residential	50.00		6,098.4	\$11.60	\$65.53	\$77.13
12	Residential	40.00		4,791.6	\$11.60	\$65.53	\$77.13
13	Residential	40.00		4,791.6	\$11.60	\$65.53	\$77.13
14	Residential	42.00		5,227.2	\$11.60	\$65.53	\$77.13
15	Residential	40.00		4,791.6	\$11.60	\$65.53	\$77.13
		724.00	500.00	89,733.6			

Property No.	Property Type	ASSESSMENT OPTIONS									
		Current Policy	Option 1 - Eliminate LS Subsidy			Option 2 - Asmt Based on Parcel Area			Option 3 - Equal asmts per parcel		
			Asmt	\$ Change	% Change	Asmt	\$ Change	% Change	Asmt	\$ Change	% Change
1	Residential	\$3,470.85	\$7,755.40	\$4,284.55	123.4%	\$3,510.94	\$40.09	1.2%	\$3,722.81	\$251.96	7.3%
2	Residential	\$3,702.24	\$7,892.26	\$4,190.02	113.2%	\$3,781.01	\$78.77	2.1%	\$3,722.81	\$20.57	0.6%
3	Residential	\$4,627.80	\$8,439.70	\$3,811.90	82.4%	\$4,591.22	(\$36.58)	-0.8%	\$3,722.81	(\$904.99)	-19.6%
4	Residential	\$4,627.80	\$8,439.70	\$3,811.90	82.4%	\$4,591.22	(\$36.58)	-0.8%	\$3,722.81	(\$904.99)	-19.6%
5	Residential	\$3,470.85	\$2,052.90	(\$1,417.95)	-40.9%	\$3,510.94	\$40.09	1.2%	\$3,722.81	\$251.96	7.3%
6	Residential	\$4,396.41	\$2,600.34	(\$1,796.07)	-40.9%	\$4,321.15	(\$75.26)	-1.7%	\$3,722.81	(\$673.60)	-15.3%
7	Residential	\$3,239.46	\$1,916.04	(\$1,323.42)	-40.9%	\$3,240.86	\$1.40	0.0%	\$3,722.81	\$483.35	14.9%
8	Residential	\$4,242.15	\$2,509.10	(\$1,733.05)	-40.9%	\$4,321.15	\$79.00	1.9%	\$3,722.81	(\$519.34)	-12.2%
9	Residential	\$3,470.85	\$2,052.90	(\$1,417.95)	-40.9%	\$3,510.94	\$40.09	1.2%	\$3,722.81	\$251.96	7.3%
10	Residential	\$4,242.15	\$2,509.10	(\$1,733.05)	-40.9%	\$4,321.15	\$79.00	1.9%	\$3,722.81	(\$519.34)	-12.2%
11	Residential	\$3,856.50	\$2,281.00	(\$1,575.50)	-40.9%	\$3,781.01	(\$75.49)	-2.0%	\$3,722.81	(\$133.69)	-3.5%
12	Residential	\$3,085.20	\$1,824.80	(\$1,260.40)	-40.9%	\$2,970.79	(\$114.41)	-3.7%	\$3,722.81	\$637.61	20.7%
13	Residential	\$3,085.20	\$1,824.80	(\$1,260.40)	-40.9%	\$2,970.79	(\$114.41)	-3.7%	\$3,722.81	\$637.61	20.7%
14	Residential	\$3,239.46	\$1,916.04	(\$1,323.42)	-40.9%	\$3,240.86	\$1.40	0.0%	\$3,722.81	\$483.35	14.9%
15	Residential	\$3,085.20	\$1,824.80	(\$1,260.40)	-40.9%	\$2,970.79	(\$114.41)	-3.7%	\$3,722.81	\$637.61	20.7%
		\$55,842.12	\$55,838.88	\$45.62		\$55,634.82	\$0.62		\$55,842.15		
					Rate per lineal foot						Rate per square foot

## Street Reconstruction Project: Assessment Rate Options

**Scenario 2: Mixed Property Types (Franklin-Emerald to Eustis)**

Ratio of Commercial Rates (lineal or square foot) to Residential Rates: **2.50**

Property No.	Property Type	Assessable Frontage		Parcel Square Footage	Assessment Rates Per Lineal Foot		
		Short Side	Long Side		ALL Properties		
					Lighting	Grade/Pave	Combined
1	Commercial	463.00		558,004	\$20.00	\$113.00	\$133.00
2	Commercial	236.00		161,947	\$20.00	\$113.00	\$133.00
3	Commercial	264.00		156,288	\$20.00	\$113.00	\$133.00
4	Commercial	402.00		116,925	\$20.00	\$113.00	\$133.00
5	Commercial	224.00		56,778	\$20.00	\$113.00	\$133.00
6	Commercial	90.00		5,048	\$20.00	\$113.00	\$133.00
7	Commercial	61.00		2,502	\$20.00	\$113.00	\$133.00
8	Residential	58.00	151.00	7,550	\$20.00	\$113.00	\$133.00
9	Residential	66.00		6,072	\$20.00	\$113.00	\$133.00
10	Residential	66.00		6,072	\$20.00	\$113.00	\$133.00
11	Residential	5.00		1,307	\$20.00	\$113.00	\$133.00
12	Residential	5.00		1,307	\$20.00	\$113.00	\$133.00
13	Residential	5.00		1,041	\$20.00	\$113.00	\$133.00
14	Residential	5.00		1,041	\$20.00	\$113.00	\$133.00
15	Residential	5.00		980	\$20.00	\$113.00	\$133.00
		1,955.00	151.00	1,082,862			

Property No.	Property Type	Current Policy	ASSESSMENT OPTIONS											
			Option 1 - Eliminate LS Subsidy			Option 2 - Asmt Based on Parcel Area			Option 3 - Equal asmts per parcel			Option 4 - Res/Com Different Rates		
			Asmt	\$ Change	% Change	Asmt	\$ Change	% Change	Asmt	\$ Change	% Change	Asmt	\$ Change	% Change
1	Commercial	\$61,579.00	\$57,166.61	(\$4,412.39)	-7.2%	\$133,920.86	\$72,341.86	117.5%	\$17,334.33	(\$44,244.67)	-71.9%	\$65,931.20	\$4,352.20	7.1%
2	Commercial	\$31,388.00	\$29,138.92	(\$2,249.08)	-7.2%	\$38,867.28	\$7,479.28	23.8%	\$17,334.33	(\$14,053.67)	-44.8%	\$33,606.40	\$2,218.40	7.1%
3	Commercial	\$35,112.00	\$32,596.08	(\$2,515.92)	-7.2%	\$37,509.12	\$2,397.12	6.8%	\$17,334.33	(\$17,777.67)	-50.6%	\$37,593.60	\$2,481.60	7.1%
4	Commercial	\$53,466.00	\$49,634.94	(\$3,831.06)	-7.2%	\$28,062.00	(\$25,404.00)	-47.5%	\$17,334.33	(\$36,131.67)	-67.6%	\$57,244.80	\$3,778.80	7.1%
5	Commercial	\$29,792.00	\$27,657.28	(\$2,134.72)	-7.2%	\$13,626.72	(\$16,165.28)	-54.3%	\$17,334.33	(\$12,457.67)	-41.8%	\$31,897.60	\$2,105.60	7.1%
6	Commercial	\$11,970.00	\$11,112.30	(\$857.70)	-7.2%	\$1,211.52	(\$10,758.48)	-89.9%	\$17,334.33	\$5,364.33	44.8%	\$12,816.00	\$846.00	7.1%
7	Commercial	\$8,113.00	\$7,531.67	(\$581.33)	-7.2%	\$600.48	(\$7,512.52)	-92.6%	\$17,334.33	\$9,221.33	113.7%	\$8,686.40	\$573.40	7.1%
8	Residential	\$7,714.00	\$25,805.23	\$18,091.23	234.5%	\$1,812.00	(\$5,902.00)	-76.5%	\$17,334.33	\$9,620.33	124.7%	\$3,303.68	(\$4,410.32)	-57.2%
9	Residential	\$8,778.00	\$8,149.02	(\$628.98)	-7.2%	\$1,457.28	(\$7,320.72)	-83.4%	\$17,334.33	\$8,556.33	97.5%	\$3,759.36	(\$5,018.64)	-57.2%
10	Residential	\$8,778.00	\$8,149.02	(\$628.98)	-7.2%	\$1,457.28	(\$7,320.72)	-83.4%	\$17,334.33	\$8,556.33	97.5%	\$3,759.36	(\$5,018.64)	-57.2%
11	Residential	\$665.00	\$617.35	(\$47.65)	-7.2%	\$313.68	(\$351.32)	-52.8%	\$17,334.33	\$16,669.33	2506.7%	\$284.80	(\$380.20)	-57.2%
12	Residential	\$665.00	\$617.35	(\$47.65)	-7.2%	\$313.68	(\$351.32)	-52.8%	\$17,334.33	\$16,669.33	2506.7%	\$284.80	(\$380.20)	-57.2%
13	Residential	\$665.00	\$617.35	(\$47.65)	-7.2%	\$249.84	(\$415.16)	-62.4%	\$17,334.33	\$16,669.33	2506.7%	\$284.80	(\$380.20)	-57.2%
14	Residential	\$665.00	\$617.35	(\$47.65)	-7.2%	\$249.84	(\$415.16)	-62.4%	\$17,334.33	\$16,669.33	2506.7%	\$284.80	(\$380.20)	-57.2%
15	Residential	\$665.00	\$617.35	(\$47.65)	-7.2%	\$235.20	(\$429.80)	-64.6%	\$17,334.33	\$16,669.33	2506.7%	\$284.80	(\$380.20)	-57.2%
		\$260,015.00	\$260,027.82	\$123.47		\$259,886.78	\$0.24		\$260,014.95			\$260,022.40	\$56.96	\$142.40
		Rate per lineal foot			Rate per square foot			Rates per lineal foot						

Property No.	Property Type	Current Policy	ASSESSMENT OPTIONS										
			Option 5 - No LS subd, R/C Rates Diff.			Option 6 - Parcel Area, R/C Rates Diff.			Option 7 - R Equal, C Equal (larger)				
			Asmt	\$ Change	% Change	Asmt	\$ Change	% Change	Asmt	\$ Change	% Change		
1	Commercial	\$61,579.00	\$63,815.29	\$2,236.29	3.6%	\$139,500.90	\$77,921.90	126.5%	\$26,001.50	(\$35,577.50)	-57.8%		
2	Commercial	\$31,388.00	\$32,527.88	\$1,139.88	3.6%	\$40,486.75	\$9,098.75	29.0%	\$26,001.50	(\$5,386.50)	-17.2%		
3	Commercial	\$35,112.00	\$36,387.12	\$1,275.12	3.6%	\$39,072.00	\$3,960.00	11.3%	\$26,001.50	(\$9,110.50)	-25.9%		
4	Commercial	\$53,466.00	\$55,407.66	\$1,941.66	3.6%	\$29,231.25	(\$24,234.75)	-45.3%	\$26,001.50	(\$27,464.50)	-51.4%		
5	Commercial	\$29,792.00	\$30,873.92	\$1,081.92	3.6%	\$14,194.50	(\$15,597.50)	-52.4%	\$26,001.50	(\$3,790.50)	-12.7%		
6	Commercial	\$11,970.00	\$12,404.70	\$434.70	3.6%	\$1,262.00	(\$10,708.00)	-89.5%	\$26,001.50	\$14,031.50	117.2%		
7	Commercial	\$8,113.00	\$8,407.63	\$294.63	3.6%	\$625.50	(\$7,487.50)	-92.3%	\$26,001.50	\$17,888.50	220.5%		
8	Residential	\$7,714.00	\$11,522.17	\$3,808.17	49.4%	\$755.00	(\$6,959.00)	-90.2%	\$9,880.57	\$2,166.57	28.1%		
9	Residential	\$8,778.00	\$3,638.58	(\$5,139.42)	-58.5%	\$607.20	(\$8,170.80)	-93.1%	\$9,880.57	\$1,102.57	12.6%		
10	Residential	\$8,778.00	\$3,638.58	(\$5,139.42)	-58.5%	\$607.20	(\$8,170.80)	-93.1%	\$9,880.57	\$1,102.57	12.6%		
11	Residential	\$665.00	\$275.65	(\$389.35)	-58.5%	\$130.70	(\$534.30)	-80.3%	\$9,880.57	\$9,215.57	1385.8%		
12	Residential	\$665.00	\$275.65	(\$389.35)	-58.5%	\$130.70	(\$534.30)	-80.3%	\$9,880.57	\$9,215.57	1385.8%		
13	Residential	\$665.00	\$275.65	(\$389.35)	-58.5%	\$104.10	(\$560.90)	-84.3%	\$9,880.57	\$9,215.57	1385.8%		
14	Residential	\$665.00	\$275.65	(\$389.35)	-58.5%	\$104.10	(\$560.90)	-84.3%	\$9,880.57	\$9,215.57	1385.8%		
15	Residential	\$665.00	\$275.65	(\$389.35)	-58.5%	\$98.00	(\$567.00)	-85.3%	\$9,880.57	\$9,215.57	1385.8%		
		\$260,015.00	\$260,001.78	\$55.13	\$137.83	\$266,909.90	\$0.10	\$0.25	\$261,055.06	3.8%	10.0%		
		Rates per lineal foot			Rate per square foot			Resid/Cmrcsl as % of asmt					