

Memorandum

REPORT TO: City Commission

FROM: Bernie Massey, Assistant Treasurer
Laurae Clark, Treasurer
Melissa Hodnett, Finance Director

SUBJECT: Resolution for the Certification of Delinquent City Assessments to the County

MEETING DATE: January 13, 2026

AGENDA ITEM TYPE: Resolution

RECOMMENDATION: Approve Resolution for the Certification of Delinquent City Assessments to the Gallatin County as submitted.

STRATEGIC PLAN: 7.5. Funding and Delivery of City Services: Use equitable and sustainable sources of funding for appropriate City services, and deliver them in a lean and efficient manner.

BACKGROUND: MCA 7-6-4182, 7-6-4183 and 7-6-4423. The city or town may provide by ordinance for the collection by its city treasurer or town clerk of all special assessments and taxes levied and assessed in accordance with any of the provisions of part 42 and this part in the same manner and at the same time as taxes for general, municipal, and administrative purposes are collected by the county treasurer. All of the provisions of 7-6-4423 apply to the collection of the special taxes and assessments in the same manner as the provisions apply to the collection of other city or town taxes. Delinquent special assessments must be certified to the county clerk of the county in which the city or town is situated. The county treasurer shall collect the delinquent special assessments and taxes in the same manner and at the same time that taxes for general, municipal, and administrative purposes are collected.

UNRESOLVED ISSUES: None

ALTERNATIVES: As suggested by the City Commission

FISCAL EFFECTS: By certifying the delinquent City Special Assessments to Gallatin County we will ensure the collection of the 1st half amounts that were not paid by the due date of December 1, 2025. The amount we have certified and will in turn collect is \$42,946.71
as noted on Schedule "A" attached. These assessments will be placed as a lien against their property and their properties cannot be sold without

bringing them current. By certifying the delinquent City Special Assessments to Gallatin County we will ensure the collection of the 1st half amounts that were not paid by the due date of December 1, 2025. The amount we have certified and will in turn collect is \$42,946.71 as noted on Schedule "A" attached. These assessments will be placed as a lien against their property and their properties cannot be sold without bringing them current.

Attachments:

[Resolution -Certification of Delinquent 1st half-FY26.docx](#)

Report compiled on: December 30, 2025