

TBID Payment Policy - Adopted July 1, 2022

Kalispell Tourism Business Improvement District General Payment Policy and Reporting Form

Reporting and remitting assessment

Each lodging facility shall, on or before the last day of the month following the close of each fiscal year quarter, complete the Tourism Business Improvement District reporting form which shows the total number of rooms occupied during the reporting period, and the amount of assessment collected from all occupied rooms and explanation of any fee exemptions (comp rooms, 30-day continuous rentals). Returns are due immediately upon cessation of business for any reason. All assessments collected by lodging facility shall be held in trust for the account of the Tourism Business Improvement District of Kalispell, Montana until payment thereof is made to the Kalispell City Treasurer.

Records to be kept

It shall be the duty of every lodging facility liable for the collection and payment of any assessment imposed, to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such assessment as may have been liable for the collection of and payment to the Kalispell City Treasurer.

Quarterly Payments

Quarterly payments of TBID fees collected are due the last day of the month following the close of the reporting quarter. Payment must be accompanied by a completed reporting form.

1st Quarter – July, August, September Payment must be received or postmarked October 31

2nd Quarter – Oct, Nov, Dec Payment must be received or postmarked January 31

3rd Quarter – January, February, March Payment must be received or postmarked April 30

4th Quarter – April, May, June Payment must be received or postmarked July 31

Delinquent payment - Penalties and interest

Any lodging facility that fails to file a required payment and reporting form with Kalispell City Treasurer by the due date will be assessed a late filing penalty under the following schedule:

1. A penalty of two hundred and fifty dollars (\$250.00) for the first delinquency within the TBID's fiscal year
2. A penalty of seven hundred and fifty dollars (\$750.00) for the second delinquency within the TBID's fiscal year
3. A penalty of one thousand two hundred and fifty dollars (\$1,250.00) for the third delinquency within the TBID's fiscal year
4. A penalty of one thousand five hundred dollars (\$1,500.00) for the fourth delinquency within the TBID's fiscal year

The penalty accrues on the unpaid TBID fees from the original due date of the return regardless of whether the taxpayer has received an extension of time for filing a return.

Unpaid penalties within the same fiscal year will rollover to the new fiscal year until the payer has completely cleared their debt.

Failure to collect and report

If any lodging facility fails or refuses to collect the assessment and to make, within the time provided for report and remittance of the assessment or any portion thereof required, the TBID

Board of Directors will issue a certified letter to the facility instructing that if payment and reporting form are not received in 10 days from receipt of the letter, the Kalispell City Treasurer will be notified, and the following collection process will be executed:

A. Kalispell City Treasurer shall proceed in manner which assumes full occupancy for all rooms of the hotel property for the purpose of estimating the base upon which to calculate the assessment due. The Kalispell City Treasurer shall proceed to determine and assess against such lodging facility, the assessment and penalties.

B. In case such determination is made, the Kalispell City Treasurer shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the lodging facility so assessed at its last known place of address. Such lodging facility may, within 10 days after the serving or mailing of such notice, make application in writing to the Kalispell City Treasurer for a hearing on the amount assessed.

C. If application by the lodging facility for a hearing is not made within the time prescribed, the assessment, and penalties, if any, determined by the Kalispell City Treasurer, shall become final and conclusive and immediately due and payable. If such application is made, the Kalispell City Treasurer shall give not less than five days' written notice to the lodging facility, to show cause at a time and place fixed in the notice why the amount specified therein should not be fixed for such assessment and penalties.

D. At such hearing, the lodging facility may appear and offer evidence why such specified assessment and penalties should not be so fixed. After such hearing, the Kalispell City Treasurer shall determine the proper assessment to be remitted and shall thereafter give written notice to the lodging facility in the manner prescribed herein of such determination and the amount of such assessment and penalties. The amount determined to be due shall be payable after 15 days unless an appeal is taken.

Actions To Collect.

Any assessment required to be paid by the lodging facility shall be deemed a debt owed by the lodging facility to the Tourism Business Improvement District and placed on the lodging facility's property tax bill by Flathead County.

Payment and reporting form must be received or postmarked on the last day of the month following the close of the reporting quarter.

1st Quarter – July, August, September	Due October 31
2nd Quarter – October, November December	Due January 31
3rd Quarter – January, February, March	Due April 30
4th Quarter – April, May, June	Due July 31

TOURISM BUSINESS IMPROVEMENT DISTRICT – Kalispell, Montana
PAYMENT REPORTING FORM

REPORTING PERIOD: Quarter: _____ **Months:** _____, _____

Line 1. Total Room Nights for the Quarter: total rental units for the use of lodging facilities.

Line 2. 30 Day Continuous Room Rentals: Charges for any individual that rents the same room for over 30 continuous days.

Line 3. Federal Employee Exemptions: Charges for federal employees that use a federal credit card that is approved by the department or if you send bill directly to the Federal Government.

Line 4. Uncollectable Charges: examples: NSF checks, cancellations, etc.

Line 5. Other: please attach a separate sheet of paper explaining other circumstances. This would include but not limited to comp rooms.

Line 6. Net Room Nights: Deduct lines 2, 3, 4, and 5 from line 1. Total Room nights less 30-day continuous room rentals, federal employee exemptions, uncollectible room nights, and other.

Line 7. Net Room Nights x \$2.00: Amount that will be levied for the TBID fees for the quarter.

Fein: Property Federal Tax Identification number.

Property Tax Code: Property tax code that will be used for billing TBID assessment.

Fein: _____

Property Tax Code: _____

Quarter Ending: _____

Monthly Breakdown of Room Night Fees Collected

Room Nights: _____ Month _____

Room Nights: _____ Month _____

Room Nights: _____ Month _____

Property Name: _____

Signature: _____

Title: _____

Phone: _____ Date: _____

Property Address: _____

Mailing Address: _____

ROOM NIGHTS

TOTALS

- | | |
|---|-------|
| 1. Total Room Nights for Quarter | _____ |
| 2. Less 30-day Continuous Rm Nt Rentals | _____ |
| 3. Less Federal Employee Exemption Rm Nts | _____ |
| 4. Less Uncollectible Rm Nt Fees | _____ |
| 5. Other: Attach Explanation | _____ |
| 6. Net Room Nights | _____ |
| 7. Net Room Nights _____ x \$2.00 | _____ |

Checks are made payable to the City of Kalispell and mailed to:

Kalispell City Treasurer

PO Box 1997, Kalispell, MT 59903

Payment and reporting form must be received or postmarked on the last day of the month following the close of the reporting quarter.

1st Quarter – July, August, September Due October 31

2nd Quarter – October, November December Due January 31

3rd Quarter – January, February, March Due April 30

4th Quarter – April, May, June Due July 31

Reference the Kalispell TBID General Payment Instructions for full policy and delinquent payment penalties.