



ZONE 1
ZONE 2
ZONE 3A
ZONE 3B
ZONE 3C
ZONE 4

FORMULA

$$\text{Rate} \times \text{Multiplier} = \text{Assessment} \quad \text{Or } \$110.00, \text{ whichever is greater} \quad \text{Condo owners capped at } \$215.00$$

PROPERTY ASSESSMENT RATES

Property owner assessments are based upon current values for land plus improvements and are calculated at a rate per \$1,000 of total assessed value. Each property, including its tenants, shall be assessed under both the tenant and property owner formulas. There is an annual minimum assessment of \$110.00 per property parcel. 501c3 ownership exempt with proof of federal filing.

TYPE	1	2	3	4
Private Property	\$1.10	\$1.10	\$0.70	\$0
Government	\$0.80	\$0.80	\$0.60	\$0
Residential/ Condominiums	\$0.60	\$0.60	\$0.40	\$0
	<i>Up to a max of \$215</i>			
Public Facilities District		\$0.31		\$0

GOVERNMENT PARK PROPERTY

Public Parks Zone 4 \$162.98 per acre

TENANT ASSESSMENT RATES

Tenant assessments are based upon square footage of space per lease or per unit noted. There is an annual minimum assessment of \$110.00 per tenant. 501c3 tenant business exempt with proof of federal filing. Hotel parking available to the public for a fee will be assessed at zone parking rates.

TYPE	1	2	3	4
Retail <i>Ground floor and skywalk</i>	\$0.30	\$0.17	\$0.14	\$0
Office <i>Ground floor and skywalk</i>	\$0.17	\$0.16	\$0.13	\$0
Office and Retail <i>Upper floors and basement</i>	\$0.13	\$0.12	\$0.11	\$0
Manufacturing	\$0.13	\$0.12	\$0.11	\$0
Commercial Parking <i>Per space</i>	\$4.08	\$3.39	\$2.72	\$0
Commercial Theaters <i>Per seat</i>	\$3.39	\$2.58	\$2.18	\$0
Apartments <i>Per unit</i>	\$5.44	\$4.75	\$4.08	\$0
Combined Tenant/Owner <i>Hotels and Motels (per room)</i>	\$27.17	\$27.28	\$27.17	\$0

RATE

ZONE	PROPERTY TYPE	TENANT TYPE
<input type="checkbox"/> 1	<input type="checkbox"/> Private Property	<input type="checkbox"/> Retail <i>Ground floor and skywalk</i>
<input type="checkbox"/> 2	<input type="checkbox"/> Government	<input type="checkbox"/> Office <i>Ground floor and skywalk</i>
<input type="checkbox"/> 3	<input type="checkbox"/> Residential/ Condominiums	<input type="checkbox"/> Office and Retail <i>Upper floors and basement</i>
<input type="checkbox"/> 4	<input type="checkbox"/> Public Facilities District	<input type="checkbox"/> Manufacturing
		<input type="checkbox"/> Commercial Parking
		<input type="checkbox"/> Commercial Theaters
		<input type="checkbox"/> Apartments
		<input type="checkbox"/> Hotels and Motels

MULTIPLIER

PROPERTY MULTIPLIER	TENANT MULTIPLIER	COMBINED TENANT/OWNER MULTIPLIER
Assessed property value for land plus improvements from Spokane County divided by \$1,000	TOTAL SQUARE FOOTAGE OCCUPIED: Ground floor and skywalk, Office Ground floor and skywalk, Office and Retail Upper floors and basement,	Hotels / Public Parks Number of hotel rooms or acres of park
		Manufacturing NUMBER OF UNITS: Commercial Parking Per space, Commercial Theaters Per seat, Apartments Per unit, Hotels and Motels (per room)