



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
	Up to a max of \$215			
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 Ground floor and skywalk	\$0.30	\$0.17	\$0.14	\$0
Office Ground floor and skywalk	\$0.17	\$0.16	\$0.13	\$0
Office and Retail Upper floors and basement	\$0.13	\$0.12	\$0.11	\$0
Manufacturing	\$0.13	\$0.12	\$0.11	\$0
Commercial Parking Per space	\$4.08	\$3.39	\$2.72	\$0
Commercial Theaters Per seat	\$3.39	\$2.58	\$2.18	\$0
Apartments Per unit	\$5.44	\$4.75	\$4.08	\$0
Combined Tenant/Owner Hotels and Motels (per room)	\$27.17	\$27.28	\$27.17	\$0

RATE

- | | | |
|---|---|--|
| ZONE
<input type="checkbox"/> 1
<input type="checkbox"/> 2
<input type="checkbox"/> 3
<input type="checkbox"/> 4 | PROPERTY TYPE
<input type="checkbox"/> Private Property
<input type="checkbox"/> Government
<input type="checkbox"/> Residential/
Condominiums
<input type="checkbox"/> Public Facilities
District | TENANT TYPE
<input type="checkbox"/> Retail Ground
floor and skywalk
<input type="checkbox"/> Office Ground
floor and skywalk
<input type="checkbox"/> Office and Retail
Upper floors and
basement
<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
Assessed property value for land plus improvements from Spokane County divided by \$1,000

TENANT MULTIPLIER
TOTAL SQUARE FOOTAGE OCCUPIED:
Ground floor and skywalk, Office
Ground floor and skywalk, Office and
Retail Upper floors and basement, | Manufacturing
NUMBER OF UNITS: Commercial Parking
Per space, Commercial Theaters Per seat,
Apartments Per unit, Hotels and Motels
(per room)

COMBINED TENANT/OWNER
MULTIPLIER
Hotels / Public Parks Number of hotel
rooms or acres of park |
|--|---|