Agenda Sheet for City Council: **Committee:** Finance & Administration **Date:** 11/03/2025 **Committee Agenda type:** Discussion		**Date Rec'd**	10/14/2025
		Clerk's File #	ORD C36788
		Cross Ref #	
Council Meeting Date: 12/01/2025		**Project #**	
Submitting Dept	PLANNING & ECONOMIC	**Bid #**	
Contact Name/Phone	AMANDA BECK 6414	**Requisition #**	
Contact E-Mail	ABECK@SPOKANECITY.ORG		
Agenda Item Type	Final Reading Ordinance		
Council Sponsor(s)	PDILLON JBINGLE		
Sponsoring at Administrators Request	NO		
Lease? NO	**Grant Related?** NO	**Public Works?** NO	
Agenda Item Name	2026 SPECIAL ASSESSMENT HEARING FOR EAST SPRAGUE PBIA		

Agenda Wording

Ordinance confirming and approving the 2026 Assessment Roll for the East Sprague Parking and Business Improvement Area, and approving the management plan and budget for ratepayer services and programs.

Summary (Background)

The East Sprague Parking and Business Improvement Area, also known as the Business Improvement District (ESBID), collects an annual special assessment from property owners within the district to provide funding for programs and services, as outlined in Chapter 04.31C SMC. The East Sprague Business Association (ESBA) administers and operates these programs through a contract with the City of Spokane. As part of the annual process their annual management plan and proposed budget is reviewed and approved concurrently with the assessment roll. Per the annual assessment process set forth in Chapter 04.31C SMC: • The Draft Assessment Roll will be made available for public viewing through the City Clerk's Office on October 31, 2025; • A mailed notice to property owners identified on the assessment roll will be mailed fifteen days prior to the public hearing to vote on the assessment roll; • RES 2025-0091 set the Assessment Roll hearing date; • City Council will hold a public hearing on December 1, 2025, and then vote on the 2026 assessment roll for the East Sprague PBIA; • At the public hearing City Council will also vote on the proposed 2026 management plan and budget for the services to be provided by ESBA in service of the ratepayers; • Assessments are due January 31, 2026 (either in full or half, with the remainder being due June 30, 2026).

PASSED BY
SPOKANE CITY COUNCIL:
12/1/2025
CITY CLERK

H2

What impacts would the proposal have on historically excluded communities?

In administering the BID contract, ESBA is tasked with assisting existing and potential businesses that want to be located with the East Sprague BID, and this can include women and minority owned businesses that benefit from an entity that can manage district-wide marketing and events to attract customers that support local Spokane businesses.

How will data be collected, analyzed, and reported concerning the effect of the program/policy by racial, ethnic, gender identity, national origin, income level, disability, sexual orientation, or other existing disparities?

ESBA, the BID contract manager, completes an annual management plan as part of the annual special assessment process, which includes information on how the BID serves rate payers. No specific information is broken down by racial, gender identity, or other metrics at this time. Feedback from ratepayers to the ESBID Ratepayer Board is one avenue through which both the City and ESBA knows if ratepayers believe they are receiving services commensurate with the collected special assessment.

How will data be collected regarding the effectiveness of this program, policy, or product to ensure it is the right solution?

Effectiveness of the proposed changes would be collected annually during the special assessment process, and as analyzed in the annual management plan ESBA completes as the BID contract manager. The ability to maintain, or expand, services as funded through the special assessments would be a positive indicator that the BID is self-sufficient. The BID also works with StartUp Spokane to collect Placer.ai data on foot traffic for events and promotion of the district.

Describe how this proposal aligns with current City Policies, including the Comprehensive Plan, Sustainability Action Plan, Capital Improvement Program, Neighborhood Master Plans, Council Resolutions, and others?

The creation and continuation of the East Sprague BID achieves a large goal from the 2014 East Sprague Targeted Investment Pilot (TIP) Advisory Board's Implementation Plan, in alignment with the recommendations from the Smart Growth America technical assistance grant report on how to achieve an economically vibrant neighborhood through targeted public and private investments. This resolution sets the hearing for the ordinance that confirms and approves the special assessment for 2026, thereby ensuring the ESBID has the funds to provide ratepayer services established in their contract which supports economic development focused specifically on the East Sprague area, in alignment with the vision and values of

Council Subcommittee Review

Fiscal Impact	
Approved in Current Year Budget?	N/A
Total Cost	$
Current Year Cost	$
Subsequent Year(s) Cost	$

Narrative

ESBA provides services detailed in the approved budget and management plan, invoicing the City for those services. There are limited direct costs as our economic development partner conducts the work on behalf of the City.

Amount		**Budget Account**
Select	$	#
Select	$	#
Select	$	#
Select	$	#
Select	$	#
Select	$	#

Funding Source	Recurring
Funding Source Type	Program Revenue

Is this funding source sustainable for future years, months, etc?

A PBIA is set up to fund specific services for its geographic area above and beyond the baseline services provided by the City.

Expense Occurrence	

Other budget impacts (revenue generating, match requirements, etc.)

Approvals		**Additional Approvals**	
Dept Head	GARDNER, SPENCER		
Division Director	MACDONALD, STEVEN		
Accounting Manager	ZOLLINGER, NICHOLAS		
Legal	KAPAUN, MEGAN		
For the Mayor	PICCOLO, MIKE		

Distribution List	
	smacdonald@spokanecity.org
sgardner@spokanecity.org	abeck@spokanecity.org
eking@spokanecity.org	

ORDINANCE NO. C36788

An Ordinance approving and confirming the 2026 Assessments and Assessment Roll for the East Sprague Parking And Business Improvement Area, prepared under Ordinance C35377 as codified and amended In Chapter 04.31C SMC, and setting an effective date.

WHEREAS, on October 27, 2025, the Spokane City Council passed Resolution 2025–0091 which provided notice and set a date for hearing on the assessments to be levied under the above identified ordinance; and

WHEREAS, pursuant to Resolution 2025–0091, a public hearing was held on December 1, 2025 to take public testimony regarding the assessments and assessment roll for the Downtown Spokane Parking and Business Improvement Area; and

WHEREAS, the assessment roles have been on file in the Office of the City Clerk for public review and inspection; and

WHEREAS, the City Council, through this ordinance, intends to levy assessments in the East Sprague Business Improvement District to provide programs and services, which will specifically benefit the businesses and properties in the District; and

THE CITY OF SPOKANE DOES ORDAIN:

Section 1. The 2026 assessments and the assessment roll of the East Sprague Parking and Business Improvement Area, established under Ordinance C35377, as codified and amended in Chapter 04.31C SMC, are hereby approved and confirmed. The assessments and assessment roll are attached hereto as Appendix A, available in the Office of the City Clerk and City Treasurer.

Section 2. Each of the businesses, as described in RCW 35.87A.020, lots, tracts, and parcels of land and other property, including improvements thereon, multi-family residential, mixed-use projects as described in RCW 35.87A.020(4), hotels, motels, government, and others, shown upon said rolls are hereby declared to be specially benefited by the programs authorized in Ordinance C35377, as amended, in at least the amount levied against the same. The method of assessment is based upon the Special Assessment Formula in Appendix B, attached below.

Section 3. Pursuant to SMC 04.31C.100, the projects, programs, activities and budget for the 2026 East Sprague Parking and Business Improvement Area as presented to the City Council are hereby approved and may be revised by the City Council pursuant to a subsequent motion.

Section 4. The City Clerk is hereby directed to certify and transmit the assessment roll to the City Treasurer for collection, pursuant to City Ordinance and state law.

Section 5. That the assessments shown in the roll on file in the Office of the City Clerk are due on January 31, 2026. The ratepayer may elect to make payments in two installments with the first half of the assessment due and payable on the 31st day of January, 2026, and the second half of the assessment due and payable on the 31st day of July, 2026. Prior to the due date, ratepayers shall be sent a bill stating the amount of the assessment due and payable. If the assessment is not paid within thirty (30) days after its due date, a delinquency charge shall be added in the amount of ten percent (10%) of the assessment, not to exceed one hundred dollars ($100) in addition to the processing fee. All assessments, or part thereof, shall also bear interest at the rate of twelve percent (12%) per annum, or part thereof, of delinquency. Within thirty (30) days of the due date(s), the City Treasurer or his/her designee shall send a late notice of the unpaid assessment including the assessment of appropriate interest, penalty and fees. Interest, penalties and other fees will be collected on any unpaid balance or portions thereof from the date the account became due.

Any ratepayer, aggrieved by the amount of an assessment or delinquency charge, shall request, within sixty (60) days of the assessment or charge, a meeting and/or hearing before the Ratepayer Board, and, if not satisfied with the decision of the Ratepayer Board, appeal within ten (10) days from the date of the decision, the matter de novo, to the City's Hearing Examiner, in the manner provided for in the City's Municipal Code. Failure to request a hearing shall result in a waiver of the right to challenge the assessment.

Section 6. This ordinance, being one to implement local improvement districts or confirming assessments therefor, shall take effect and be in full force from and after the date of its passage pursuant to Section 19.A of the Spokane City Charter.

PASSED by the City Council on December 1, 2025.

Council President

Attest:

City Clerk

Approved as to form:

~~Assistant~~ City Attorney

Lisa Brown
Mayor

Dec 9, 2025
Date

1/8/2026
Effective Date

ORD C36788 (DILLON AMENDMENT- APP A Roll)(ESBID)(11-19-25)

East Sprague Business Improvement District **2026 Assessment Roll** **Appendix A**

Parcel Number	ESBID ID	Ratepayer Name	Site Address	Zone #	Benefit Zone	2026 Assessment Minimum/Maximum Zone 1= $345.01/$1,656.07 Zone 2= $172.51/$828.03 Zone 3= $89.70/$414.02
35163.2901	11000	BREESNEE JR, JAMES M & KARLA L	134 N NAPA ST	3	Industrial	$94.38
35163.2902	11002	BREESNEE JR, JAMES M & KARLA L	130 N NAPA ST	3	Industrial	74.88
35163.2905	11001	CK VENTURES, LLC	122 N NAPA ST	3	Industrial	115.7
35163.2907	11003	CHAN, JOHNATHAN	108 N NAPA ST	3	Industrial	94.38
35163.2908	11004	CHAN, JOHNATHAN	102 N NAPA ST	3	Industrial	94.38
35163.2912	11081	GARBER, DAYLE & DESIREE	111 N CRESTLINE ST	3	Industrial	79.6
35163.2913	11006	FAUSETT, EMILY ANN & HARLEY	115 N CRESTLINE ST	3	Industrial	88.26
35163.2914	11013	PALMER, J / MANCINI-PALMER, E / PALMER K	119 N CRESTLINE ST	3	Industrial	81.57
35163.2915	11009	QUIGLEY INVESTMENT CO/QUIGLEY, JOHN P	125 N CRESTLINE ST	3	Industrial	95.37
35163.2916	11010	QUIGLEY INVESTMENT CO/QUIGLEY, JOHN P	129 N CRESTLINE ST	3	Industrial	95.02
35163.2917	11011	GARBER, DAYLE	116 N NAPA ST	3	Industrial	122.13
35163.2919	11012	JBLACK PROPERTIES, LLC	2025 E RIVERSIDE AVE	3	Industrial	126.23
35163.3001	11151	MCKINLEY SCHOOL LLC	120 N MAGNOLIA ST	3	Industrial	435.62
35163.3101	11014	DEXTER BEAN HOLDINGS LLC	130 N PITTSBURG ST	3	Industrial	94.38
35163.3106	11206	TORMINOS PROPERTIES, LLC	114 N PITTSBURG ST	3	Industrial	79.47
35163.3107	11015	VEGA PARTNERS LLC	108 N PITTSBURG ST	3	Industrial	94.38
35163.3108	11016	VEGA PARTNERS LLC	1805 E RIVERSIDE AVE	3	Industrial	94.38
35163.3118	11017	CMC PROPERTY INVESTMENTS	1817 E RIVERSIDE AVE	3	Industrial	94.38
35163.312	11020	DEXTER BEAN HOLDINGS LLC	115 N MAGNOLIA ST	3	Industrial	435.62
35163.3121	11021	STANDAL INVESTMENTS, LLC	126 N PITTSBURG ST	3	Industrial	213.46
35163.3201	11022	MADELIA LLC	134 N MADELIA ST	3	Industrial	81.01
35163.3202	11023	MADELIA LLC	130 N MADELIA ST	3	Industrial	90.56
35163.3203	11024	CARONE LLC	126 N MADELIA ST	3	Industrial	94.38
35163.3204	11257	CARONE LLC	122 N MADELIA ST	3	Industrial	74.29
35163.3205	11026	CARONE LLC	118 N MADELIA ST	3	Industrial	94.38
35163.3206	11027	RIGG, RICKY A & QIN Z	114 N MADELIA ST	3	Industrial	94.38
35163.3207	11028	RIGG, RICKY A & QIN Z	108 N MADELIA ST	3	Industrial	94.38
35163.3208	11029	MADELIA PROPERTIES LLC	104 N MADELIA ST	3	Industrial	73.3
35163.321	11030	RIGG, RICKY A & QIN Z	1723 E RIVERSIDE AVE	3	Industrial	75.59
35163.3211	11031	RIGG, RICKY A & QIN Z	107 N PITTSBURG ST	3	Industrial	94.38
35163.3212	11090	RIGG, RICKY A & QIN Z	113 N PITTSBURG ST	3	Industrial	94.38
35163.3213	11033	RIGG, RICKY A & QIN Z	115 N PITTSBURG ST	3	Industrial	94.38
35163.3214	11042	PARKLANE LLC	121 N PITTSBURG ST	3	Industrial	94.38
35163.3215	11035	PARX LLC	125 N PITTSBURG ST	3	Industrial	94.38
35163.3218	11036	MCCALL, JAMES C & MARILYN B	129 N PITTSBURG ST	3	Industrial	166.68
35163.3301	11037	MCLAUGHLIN, J D	122 N HELENA ST	3	Industrial	435.62
35163.3302	11038	MCLAUGHLIN, J D	120 N HELENA ST	3	Industrial	94.38
35163.3303	11039	TORMINO SASH INC	102 N HELENA ST	3	Industrial	94.38

35163.3304	11040	TORMINO SASH INC	101 N MADELIA ST	3	Industrial	85.14
35163.3305	11041	TORMINO SASH INC	105 N MADELIA ST	3	Industrial	100.31
35163.3306	11008	MCLAUGHLIN, J D	129 N MADELIA ST	3	Industrial	75.01
35163.3602	11044	COMMERCIAL TIRES, INC	Unassigned Address	1	Corridor	286.27
35163.3603	11043	HCREF, INC	1407 E SPRAGUE AVE	1	Corridor	393.31
35163.3604	11045	COMMERCIAL TIRES, INC	1402 E RIVERSIDE AVE	1	Corridor	464.06
35163.3605	11048	COMMERCIAL TIRES, INC	25 N HOGAN ST	1	Corridor	1742.47
35163.3701	11144	GTG INVESTMENTS, LLC	1504 E RIVERSIDE AVE	1	Corridor	363.01
35163.3702	11047	MARQUETTE GROUP PROPERTIES, LLC	1508 E RIVERSIDE AVE	1	Corridor	363.01
35163.3703	11066	WYATT INVESTMENTS LLC	1514 E RIVERSIDE AVE	1	Corridor	305.98
35163.3704	11049	EAST SPOKANE AVENUE LLC	1520 E RIVERSIDE AVE	1	Corridor	363.01
35163.3705	11052	BARDEN, JEFFERY & JENNIFER	1524 E RIVERSIDE AVE	1	Corridor	295.47
35163.3706	11053	TORMINO, JOHN JK	1528 E RIVERSIDE AVE	1	Corridor	363.01
35163.3707	11054	ORCUTT, JAMES A & JODIE A	1521 E SPRAGUE AVE	1	Corridor	399.87
35163.3708	11134	EAST SPOKANE AVENUE LLC	1517 E SPRAGUE AVE	1	Corridor	317.84
35163.3709	11056	FAKE FROWNS LLC	1511 E SPRAGUE AVE	1	Corridor	301.66
35163.371	11057	MARQUETTE GROUP PROPERTIES, LLC	1507 E SPRAGUE AVE	1	Corridor	918.37
35163.3804	11059	KALASTAR HOLDINGS, INC	1618 E Riverside Ave	1	Corridor	359.7
35163.3805	11061	KALASTAR HOLDINGS, INC	1624 E RIVERSIDE AVE	1	Corridor	363.01
35163.3806	11062	KALASTAR HOLDINGS, INC	1628 E RIVERSIDE AVE	1	Corridor	363.01
35163.3811	11083	ROSS PRINTING CO	1611 E SPRAGUE AVE	1	Corridor	1742.47
35163.3901	11064	ACME TV HOME & OFFICE	1702 E RIVERSIDE AVE	1	Corridor	280.09
35163.3902	11065	ACME ELECTRONICS SERVICES INC	1706 E RIVERSIDE AVE	1	Corridor	363.01
35163.3904	11072	RIVERSIDE DEVELOPMENT LLC	1722 E RIVERSIDE AVE	1	Corridor	322.7
35163.3905	11067	RIVERSIDE DEVELOPMENT LLC	1729 E SPRAGUE AVE	1	Corridor	321.78
35163.3906	11068	HANLEY, JAMES L & SUSAN	1727 E SPRAGUE AVE	1	Corridor	305.7
35163.3907	11069	ACME TV HOME & OFFICE	1717 E SPRAGUE AVE	1	Corridor	344.24
35163.3908	11070	HANLEY, JAMES L & SUSAN	1715 E SPRAGUE AVE	1	Corridor	410.48
35163.3909	11071	HANLEY, JAMES L & SUSAN M	1709 E SPRAGUE AVE	1	Corridor	321.78
35163.391	11221	ABC LOCKSMITH	1701 E SPRAGUE AVE	1	Corridor	302.41
35163.3913	11073	RIVERSIDE DEVELOPMENT LLC	1712 E RIVERSIDE AVE	1	Corridor	380.83
35163.4001	11074	ROGERS REVOCABLE TRUST	1802 E RIVERSIDE AVE	1	Corridor	363.01
35163.4002	11075	ROGERS REVOCABLE TRUST	16 N PITTSBURG ST	1	Corridor	363.01
35163.4003	11076	ROGERS REVOCABLE TRUST	1808 E RIVERSIDE AVE	1	Corridor	363.01
35163.4004	11077	ROGERS REVOCABLE TRUST	1812 E RIVERSIDE AVE	1	Corridor	346.95
35163.4005	11078	ROGERS REVOCABLE TRUST	1818 E RIVERSIDE AVE	1	Corridor	363.01
35163.4008	11079	D & R SCHWARTZ HOLDINGS, LLC	15 N MAGNOLIA ST	1	Corridor	363.01
35163.4009	11080	D & R SCHWARTZ HOLDINGS, LLC	1821 E SPRAGUE AVE	1	Corridor	448.02
35163.401	11046	RJJ PANSIE LLC	1817 E SPRAGUE AVE	1	Corridor	254.7
35163.4011	11082	MCLENDON, WILLIAM / RICHARD	1811 E SPRAGUE AVE	1	Corridor	284.09
35163.4014	11084	TYSON, GERALD R & PORNSUVAN	1801 E SPRAGUE AVE	1	Corridor	451.81
35163.4101	11086	RANTZOW, CARL & ROSELIE	1902 E RIVERSIDE AVE	1	Corridor	363.01
35163.4102	11063	RANTZOW, CARL O & ROSALIE	1910 E RIVERSIDE AVE	1	Corridor	261.63

35163.4103	11088	RANTZOW, CARL O & ROSALIE	1912 E RIVERSIDE AVE	1	Corridor	363.01
35163.4104	11085	RANTZOW, CARL & ROSELIE	1918 E RIVERSIDE AVE	1	Corridor	340.69
35163.4105	11251	RANTZOW JR, CARL O & ROSELIE S	1924 E RIVERSIDE AVE	1	Corridor	363.01
35163.4106	11199	S & M PROPERTIES LLC	21 N NAPA ST	1	Corridor	363.01
35163.4107	11092	S & M PROPERTIES LLC	15 N NAPA ST	1	Corridor	363.01
35163.4108	11091	SDS 9TEEN SPRAGUE DEVELOPMENT LLC	Unassigned Address	1	Corridor	344.29
35163.4109	11093	SDS 9TEEN SPRAGUE DEVELOPMENT LLC	1919 E SPRAGUE AVE	1	Corridor	296.15
35163.411	11115	MAGERS, EDWIN P & NICOLE L	1911 E SPRAGUE AVE	1	Corridor	431.46
35163.4111	11094	CCRC, LLC	1907 E SPRAGUE AVE	1	Corridor	479.94
35163.4207	11095	HALL, DANA H	13 N CRESTLINE ST	1	Corridor	344.43
35163.4208	11096	HALL, DANA H	2027 E SPRAGUE AVE	1	Corridor	343.64
35163.4209	11097	FROELICH JR, WALTER & AUTUMN G	2019 E SPRAGUE AVE	1	Corridor	328.88
35163.421	11098	FROELICH JR, WALTER A & AUTUMN G	2003 E SPRAGUE AVE	1	Corridor	379.04
35163.4213	11099	FROELICH JR, WALTER A & AUTUMN G	20 N NAPA ST	1	Corridor	319.15
35163.4214	11089	INLAND NORTHWEST INVESTMENTS, LLC	2008 E RIVERSIDE AVE	1	Corridor	363.01
35163.4215	11102	LEES GROUP LLC	2018 E RIVERSIDE AVE	1	Corridor	1742.47
35164.2501	11131	CITY OF SPOKANE	2504 E RIVERSIDE AVE	1	Corridor	363.01
35164.2502	11103	CITY OF SPOKANE	2508 E RIVERSIDE AVE	1	Corridor	363.01
35164.2503	11104	TORMINO, JOHN K	2512 E RIVERSIDE AVE	1	Corridor	297.35
35164.2504	11229	GROSS, DAVID	2518 E RIVERSIDE AVE	1	Corridor	292.4
35164.2507	11109	SCHULER, GORDAN	2529 E SPRAGUE AVE	1	Corridor	331.69
35164.2508	11110	JACOBS, CYNTHIA	2523 E SPRAGUE AVE	1	Corridor	254.94
35164.2509	11227	SPRAGUE E 2515, LLC	2515 E SPRAGUE AVE	1	Corridor	418.55
35164.251	11111	INLAND NORTHWEST INVESTMENTS, LLC	2503 E SPRAGUE AVE	1	Corridor	399.06
35164.2601	11132	TEJ, LLC	20 N ALTAMONT ST	1	Corridor	363.01
35164.2602	11225	CITY OF SPOKANE	2408 E RIVERSIDE AVE	1	Corridor	363.01
35164.2603	11114	CITY OF SPOKANE	2410 E RIVERSIDE AVE	1	Corridor	363.01
35164.2604	11018	CITY OF SPOKANE	2418 E RIVERSIDE AVE	1	Corridor	363.01
35164.2607	11116	MARNEY FAMILY VENTURES LLC	2429 E SPRAGUE AVE	1	Corridor	259.9
35164.2608	11106	WAITING, GREGORY C & CINDY A	2423 E SPRAGUE AVE	1	Corridor	279.35
35164.2609	11118	CHIU, VAN	2417 E SPRAGUE AVE	1	Corridor	345.44
35164.261	11120	CHIU, VAN	2411 E SPRAGUE AVE	1	Corridor	337.16
35164.2611	11168	TEJ, LLC	2407 E SPRAGUE AVE	1	Corridor	344.51
35164.2612	11123	TEJ, LLC	2401 E SPRAGUE AVE	1	Corridor	292.84
35164.2615	11122	CITY OF SPOKANE	2424 E RIVERSIDE AVE	1	Corridor	287.84
35164.2709	11119	TEJ, LLC	2313 E SPRAGUE AVE	1	Corridor	345.44
35164.2712	11124	TEJ, LLC	2329 E SPRAGUE AVE	1	Corridor	525.17
35164.2713	11125	ONE SWEET WORLD, LLC	24 N STONE ST	1	Corridor	639.7
35164.2801	11126	CHARON, EDGAR M & RACHEL D	2204 E RIVERSIDE AVE	1	Corridor	401.84
35164.2802	11127	RIVERSIDE PARTNERS GROUP LLC	2214 E RIVERSIDE AVE	1	Corridor	374.43
35164.2803	11128	RIVERSIDE PARTNERS GROUP LLC	2220 E RIVERSIDE AVE	1	Corridor	363.01
35164.2804	11129	ROBERT & GEORGIA I TOMBARI LLC	2224 E RIVERSIDE AVE	1	Corridor	300.59
35164.2805	11130	ROBERT & GEORGIA I TOMBARI LLC	2226 E RIVERSIDE AVE	1	Corridor	284.96

35164.2809	11117	GREEN TURTLE INVESTMENTS, LLC	2217 E SPRAGUE AVE	1	Corridor	345.44
35164.281	11112	GREEN TURTLE INVESTMENTS, LLC	2213 E SPRAGUE AVE	1	Corridor	343.71
35164.2811	11133	GREEN TURTLE INVESTMENTS, LLC	2211 E Sprague Ave	1	Corridor	353.5
35164.2812	11025	NHUT, HAI HO & DIEM, CHAU BUI	2201 E SPRAGUE AVE	1	Corridor	289.47
35164.2813	11034	KSA LLC	2223 E SPRAGUE AVE	1	Corridor	663.92
35164.2901	11135	CITY OF SPOKANE	2102 E RIVERSIDE AVE	1	Corridor	363.01
35164.2902	11137	CITY OF SPOKANE	2106 E RIVERSIDE AVE	1	Corridor	363.01
35164.2903	11136	CITY OF SPOKANE	2108 E RIVERSIDE AVE	1	Corridor	363.01
35164.2904	11138	CITY OF SPOKANE	2110 E RIVERSIDE AVE	1	Corridor	363.01
35164.2905	11139	CITY OF SPOKANE	2118 E RIVERSIDE AVE	1	Corridor	363.01
35164.2906	11140	CITY OF SPOKANE	2124 E RIVERSIDE AVE	1	Corridor	363.01
35164.2907	11141	CITY OF SPOKANE	19 N LEE ST	1	Corridor	363.01
35164.2908	11142	WEM, LLC	2125 E SPRAGUE AVE	1	Corridor	651.75
35164.2909	11160	HALL, DANA H	2101 E SPRAGUE AVE	1	Corridor	560.98
35174.0543	11147	CITY OF SPOKANE	Unassigned Address	3	Industrial	94.38
35174.0545	11146	LINDAHL FAMILY NUMBER 5, LLC	Unassigned Address	3	Industrial	94.38
35174.0546	11158	ADM MILLING CO	1211 E SPRAGUE AVE	3	Industrial	435.62
35174.0549	11145	SPOKANE TOMORROW, LLC	1327 E SPRAGUE AVE	2	General Commercial	181.51
35174.0551	11148	SPOKANE TOMORROW, LLC	1325 E SPRAGUE AVE	2	General Commercial	203.66
35174.0552	11149	BEL AIR MOTEL, LLC	1303 E SPRAGUE AVE	2	General Commercial	197.59
35174.0553	11152	BEL AIR MOTEL, LLC	1311 E SPRAGUE AVE	2	General Commercial	168.73
35201.3201	11169	THISTLE DEW, LLC	1324 E SPRAGUE AVE	2	General Commercial	150.71
35201.3202	11153	THISTLE DEW, LLC	1318 E SPRAGUE AVE	2	General Commercial	136.31
35201.3203	11154	FABEL, RICHARD	1306 E SPRAGUE AVE	2	General Commercial	169.25
35201.3204	11143	UNION GOSPEL MISSION ASSOC OF SPOKANE	1234 E SPRAGUE AVE	2	General Commercial	180.51
35201.3205	11157	P & J PROPERTIES, L.L.C.	1226 E SPRAGUE AVE	2	General Commercial	181.51
35201.3206	11165	P & J PROPERTIES, L.L.C.	1220 E SPRAGUE AVE	2	General Commercial	181.51
35201.3207	11159	P & J PROPERTIES, L.L.C.	1218 E SPRAGUE AVE	2	General Commercial	181.51
35201.3208	11007	P & J PROPERTIES, L.L.C.	1214 E SPRAGUE AVE	2	General Commercial	147.66
35201.3209	11058	P & J PROPERTIES, L.L.C.	1202 E SPRAGUE AVE	2	General Commercial	305.4
35201.3303	11162	CITY OF SPOKANE	1020 E SPRAGUE AVE	2	General Commercial	161.74
35201.3304	11163	SAMCA, LLC	1118 E SPRAGUE AVE	2	General Commercial	317.48
35201.3305	11108	SAMCA, LLC	1107 E 1ST AVE	2	General Commercial	236.53
35201.342	11249	RDO ENTERPRISES LLC	1120 E 1ST AVE	3	Industrial	435.62
35201.3506	11161	J.G. FOX, INC.	1310 E 1ST AVE	3	Industrial	94.38
35201.3508	11166	SWANBY, VICTOR S	1302 E 1ST AVE	3	Industrial	94.38
35201.3509	11167	SWANBY, VICTOR S	1220 E 1ST AVE	3	Industrial	182.07
35201.3511	11055	SWANBY, VICTOR S	1208 E 1ST AVE	3	Industrial	94.38
35201.3512	11170	RHOADS, JEFFERY LEE	1202 E 1ST AVE	3	Industrial	77.08
35211.0106	11171	SPOKANE MENTAL HEALTH ASSOC	2113 E 1ST AVE	1	Corridor	363.01
35211.0107	11172	SPOKANE MENTAL HEALTH ASSOC	2117 E 1ST AVE	1	Corridor	503.73
35211.0108	11174	SPOKANE MENTAL HEALTH ASSOC	2118 E SPRAGUE AVE	1	Corridor	503.73
35211.0201	11175	LKB PROPERTIES LLC	2202 E SPRAGUE AVE	1	Corridor	398.55

35211.0208	11176	LKB PROPERTIES LLC	2203 E 1ST AVE	1	Corridor	309.02
35211.0209	11177	VANESSA BEHAN CRISIS NURSERY	2230 E SPRAGUE AVE	1	Corridor	1742.47
35211.0309	11181	MASSIE, MELISSA	2301 E 1ST AVE	1	Corridor	321.16
35211.0311	11179	VANESSA BEHAN	2302 E SPRAGUE AVE	1	Corridor	339.24
35211.0312	11180	VANESSA BEHAN	2330 E SPRAGUE AVE	1	Corridor	668.22
35211.0401	11182	RLC GROUP, INC	5 S ALTAMONT ST	1	Corridor	281.19
35211.0402	11186	RLC GROUP, INC	11 S ALTAMONT ST	1	Corridor	363.01
35211.0407	11187	RLC GROUP, LLC	2429 E 1ST AVE	1	Corridor	328.94
35211.0408	11190	RLC GROUP, LLC	2421 E 1ST AVE	1	Corridor	327.78
35211.0411	11191	NAEGELI ENTERPRISES, LLC	25 S ALTAMONT ST	1	Corridor	559.46
35211.0412	11192	RLC GROUP, INC	2410 E SPRAGUE AVE	1	Corridor	1195.64
35211.0503	11194	WOODHEAD REVOCABLE TRUST, JOHN & GLORIA	2512 E SPRAGUE AVE	1	Corridor	298.41
35211.0504	11195	CONDON, BILL	2516 E SPRAGUE AVE	1	Corridor	306.81
35211.0505	11196	CONDON, BILL	2516 E SPRAGUE AVE	1	Corridor	419.64
35211.0509	11197	WOODHEAD REVOCABLE TRUST, JOHN & GLORIA	2511 E 1ST AVE	1	Corridor	321.16
35211.051	11198	RLC GROUP, LLC	2501 E 1ST AVE	1	Corridor	389.21
35211.0511	11233	JAVA ASSOCIATES LLC	2502 E SPRAGUE AVE	1	Corridor	543.91
35212.0101	11200	DULLANTY, RICHARD C/KENNEDY, KAY M/DULLANTY, ROBERT E/DULLANTY, EDWARD J	1602 E SPRAGUE AVE	1	Corridor	1742.47
35212.0108	11204	ROSS PRINTING	1603 E 1ST AVE	1	Corridor	344.34
35212.0201	11205	1 SOUTH MADELIA , LLC	1 S MADELIA ST	1	Corridor	421.49
35212.0202	11208	ROCKWOOD INVESTMENTS, LLC	1716 E SPRAGUE AVE	1	Corridor	280.64
35212.0203	11209	COON, BARRY D	1720 E SPRAGUE AVE	1	Corridor	363.01
35212.0204	11211	JDSC HOLDINGS LLC	1718 E SPRAGUE AVE	1	Corridor	314.14
35212.0205	11212	1724 SPRAGUE LLC	1722 E SPRAGUE AVE	1	Corridor	339.24
35212.0206	11213	1724 SPRAGUE LLC	1729 E 1ST AVE	1	Corridor	330.66
35212.0207	11214	1724 SPRAGUE LLC	1723 E 1ST AVE	1	Corridor	330.66
35212.0211	11215	1 SOUTH MADELIA , LLC	51 S MADELIA ST	1	Corridor	668.22
35212.0301	11217	SEVEN TOO MANY 1802, LLC & UNION DISTRICT VENTURES 1802, LLC	1802 E SPRAGUE AVE	1	Corridor	585.88
35212.0304	11264	GACK PROPERTIES, LLC	1812 E SPRAGUE AVE	1	Corridor	252.43
35212.0305	11219	WINTERWOOD ENTERPRISES, LLC	1818 E SPRAGUE AVE	1	Corridor	398.87
35212.0306	11216	IVORY WHITE PROPERTIES LLC	1822 E SPRAGUE AVE	1	Corridor	352.89
35212.0307	11223	AA MAGNOLIA INVESTMENTS LLC	1826 E SPRAGUE AVE	1	Corridor	541.29
35212.0314	11032	UNION DISTRICT VENTURES 19, LLC	19 S PITTSBURG ST	1	Corridor	363.01
35212.0315	11222	UNION DISTRICT VENTURES 19, LLC	1801 E 1ST AVE	1	Corridor	363.01
35212.0316	11121	UNION DISTRICT VENTURES 1806, LLC	1806 E SPRAGUE AVE	1	Corridor	363.01
35212.0317	11224	PANTOJA, NIWAUNO & HEIDI	1810 E SPRAGUE AVE	1	Corridor	363.01
35212.0403	11156	WEST SPANGLE LLC	1914 E SPRAGUE AVE	1	Corridor	319.62
35212.0404	11150	CMA HOLDINGS LLC	1912 E SPRAGUE AVE	1	Corridor	341.86
35212.0405	11226	SMITH, KATHERINE I	1916 E SPRAGUE AVE	1	Corridor	296.25
35212.0406	11113	MACKLEMORE ON SPRAGUE LLC	1924 E SPRAGUE AVE	1	Corridor	271.48
35212.0407	11228	MACKLEMORE ON SPRAGUE LLC	1926 E SPRAGUE AVE	1	Corridor	262.73
35212.0408	11105	MACKLEMORE ON SPRAGUE LLC	14 S NAPA ST	1	Corridor	363.01
35212.0409	11107	JOHNSON, MARK & SHARON	1927 E 1ST AVE	1	Corridor	256.51

35212.0412	11231	SPOKANE, CITY OF	1913 E 1ST AVE	1	Corridor	363.01
35212.0413	11232	SPOKANE, CITY OF	1903 E 1ST AVE	1	Corridor	339.24
35212.0415	11218	CHRISTIAN HERALD FELLOWSHIP	1906 E SPRAGUE AVE	1	Corridor	363.01
35212.0416	11236	TRUTH MINISTRIES OF SPOKANE	1910 E SPRAGUE AVE	1	Corridor	363.01
35212.0501	11237	OVERHAUSER, DAN J & BRENDA K	2002 E SPRAGUE AVE	1	Corridor	294.43
35212.0502	11238	BLALOCK, ALAN R & STEPHANIE K	2008 E SPRAGUE AVE	1	Corridor	281.08
35212.0503	11258	PILASTRO LLC	2012 E SPRAGUE AVE	1	Corridor	328.16
35212.0504	11244	SDS TWENTY16 LLC	2016 E SPRAGUE AVE	1	Corridor	261.59
35212.0505	11245	CHIU, VAN QING/CHIU, PHONG	2022 E SPRAGUE AVE	1	Corridor	496.15
35212.0506	11246	KEYSTONE UNLIMITED	2021 E 1ST AVE	1	Corridor	339.24
35212.0509	11247	POWERS, WILLIAM D	2007 E 1ST AVE	1	Corridor	321.16
35212.0602	11248	COMMUNITY MENTAL HEALTH CENTER	2107 E 1ST AVE	1	Corridor	332.04
35212.0603	11164	SPOKANE COMM MENTAL HEALTH	2103 E 1ST AVE	1	Corridor	294.2
35212.1901	11250	CLS COMMERCIAL, LLC	1528 E SPRAGUE AVE	1	Corridor	300.62
35212.1902	11220	CLS COMMERCIAL, LLC	1522 E SPRAGUE AVE	1	Corridor	263.81
35212.1903	11252	CLS COMMERCIAL, LLC	1518 E SPRAGUE AVE	1	Corridor	342.74
35212.1904	11253	1514 SPRAGUE, LLC	1514 E SPRAGUE AVE	1	Corridor	263.48
35212.1905	11254	1514 SPRAGUE, LLC	1508 E SPRAGUE AVE	1	Corridor	342.74
35212.1906	11255	LIGHT FACTORY, LLC	1504 E SPRAGUE AVE	1	Corridor	298.97
35212.1907	11256	SPRAGUE 1500 LLC	1502 5 E SPRAGUE AVE	1	Corridor	363.89
35212.1914	11259	BOWMAN, ROBERT J	1411 E 1ST AVE	1	Corridor	363.01
35212.1916	11260	TZ KIDS LLC	1423 E 1ST AVE	1	Corridor	359.84
35212.1917	11261	TZ KIDS, LLC	1427 E 1ST AVE	1	Corridor	359.3
35212.1918	11262	1514 SPRAGUE, LLC	1501 E 1ST AVE	1	Corridor	353.51
35212.1919	11263	1514 SPRAGUE, LLC	1507 E 1ST AVE	1	Corridor	359.84
35212.1922	11265	CES LLC	1521 E 1ST AVE	1	Corridor	359.84
35212.4806	11087	INLAND EMPIRE RESIDENTIAL RESOURCES	1420 E SPRAGUE AVE	1	Corridor	740.17
35215.0616	11005	SPOKANE MENTAL HEALTH ASSOC	2100 E SPRAGUE AVE	1	Corridor	503.73
238 Parcels			**2026 Total Assessment**			**$80,722.08**

APPENDIX B – 2026 ESBID PBIA

EAST SPRAGUE BUSINESS IMPROVEMENT DISTRICT
Special Assessment Matrix

Estimated Annual Revenue	% Assessment based on Land Square Footage (LSF)		% Assessment based on Taxable Assessed Value (TAV)	Total Parcels
$92,730.16	75%		25%	238
Benefit Area	Minimums	Maximums	Rate per LSF	Rate per $1,000 TAV
Zone 1: Center and Corridor	$345.01	$1,656.07	3.4 cents	60 cents
Zone 2: General Commercial	$172.51	$828.03	1.7 cents	30 cents
Zone 3: Industrial	$89.70	$414.02	0.8 cents	15 cents

2026 represents the eleventh assessment year for the East Sprague BID since 2016. Per Section 04.31C.040(C)(3) of the Spokane Municipal Code, for subsequent years the assessment will continue on a three-year cycle and follow the inflationary change provided in SMC 04.31C.040(C)(2). The eleventh year represents the second year of a three-year cycle.

Per SMC 04.31C.040(C)(2)(c), to account for inflation and maintain the equivalent buying power, the assessment rate on LSF will be increased by an Inflationary Factor. For 2026, the assessments will equal the "fifth year" multiplied by a CPI factor that is the lesser of 3 percent or the percentage change in CPI for All Urban Consumers (CPI-U) West Region between June 2024 and June 2025. The TAV rate will remain the same.

In 2022, City Council approved Ordinance C36255 to ensure that the annual assessment stays apace with inflation, which amended the assessment formula such that the minimum and maximum LSF amounts are adjusted annually in the same percentage and manner as determined by the Inflationary Factor.

The CPI for All Urban Consumers (CPI-U): West Region between June 2024 and June 2025 was 2.7 percent. Therefore, 2026 assessments were increased by 2.7 percent for the 2026 assessment year. The minimum and maximum LSF amounts were increased by the 2.7 percent inflationary factor as well.