



# **Billings Preservation Society**

## **Moss Mansion Acquisition**

The Billings Park, Recreation and Preservation Foundation, Inc. was incorporated on August 21, 1980, as a non-profit corporation. It received its federal tax exemption pursuant to IRC 501(c)(3) from the IRS on February 9, 1982. In 1983, it amended its Articles of Incorporation, changing its name to Billings Parks, Recreation and Preservation Foundation. Its purpose was "to promote, acquire, develop, preserve, maintain, and establish public parks, buildings and sites of historic or architectural significance, open space, leisure time and recreational facilities in or near the city of Billings."

In 1983, the Billings Preservation Society was created as a division of Billings Park, Recreation and Preservation, having its own organization and Bylaws. The purpose of this organization is:

To encourage interest in the preservation of buildings, sites and structures of historic architectural or aesthetic significance and to take whatever steps necessary and feasible to prevent the defacement or destruction of any such building, site or structure, such purposes being solely charitable and not for profit.

Its specific purpose was to assist the City of Billings in the purchase and management of the Moss Home. The Moss Home is a house of significant historical interest. It was built in 1903 by P.B. Moss, a founding father of Billings. His history is closely tied to the development of the city in its early years. The house has been listed in the National Register of Historic Homes and Places. The Montana Historical Society has certified it as a place of historical significance.

On February 6, 1986, the Billings Preservation Society obtained possession of the Moss Home through a written Lease Agreement with the Moss family and a separate written Option Agreement. The Lease Agreement recited that the Moss family intended to preserve the home for historical and museum purposes. The lease was for three and a half years, giving the Billings Preservation Society the opportunity to exercise their option to purchase. Annual rent was \$1. The Billings Preservation Society was obligated to pay all real property taxes due after February 1, 1986. The Agreement further required the home "to be available to the public at reasonable times under reasonable conditions as a historic home and be maintained to meet the requirements of the National Historic Home Register."

The Billings Preservation Society paid the Moss family \$72,000 for the option to purchase the Home within the next three and a third years. The total option purchase price for the real estate improvements and furnishings was \$450,000. The funding for the acquisition of the Moss Mansion came from three sources:

Private donations of cash	159,000
Cash from the City of Billings	127,000
State of Montana Long-Range Building Program	50,000
Waiver of Moss Family Montana Estate Taxes	114,000
<b>TOTAL</b>	<b>\$450,000</b>

The Billings Preservation Society completed the purchase of the Moss Home on May 3, 1988. With use of funds obtained from the State of Montana, City of Billings, and private donations, the entire purchase price was paid. Ownership was obtained in the names of the City and the State. Ownership is: City of Billings (38.5%) and State of Montana (61.5%). The City and State leased the property to the Billings Preservation Society for administration and operation of the home through a pre-arranged Lease Agreement dated December 14, 1987. On May 5, 1988, the Billings Preservation Society applied to the Montana Department of Revenue for property tax exception based on government ownership of the property. The tax exemption was granted and made effective as of the date of ownership by the City and State on May 3, 1988.

The Moss is administered by one full-time Director but remains essentially a volunteer organization. The Board of Directors, tour guides, gift shop, front desk, gardening and many of the repairs are supported through volunteers.

The total acquisition includes the real estate, building, furniture, window coverings, oriental rugs, family clothing, dishes, and other artifacts. Since the Billings Preservation Society has taken over the operation of the Mansion as a museum, private donations and tour revenue have also funded the cost of major improvements and preservation maintenance of the mansion.

The formally adopted, written purposes and goals of the Billings Preservation Society are to administer and operate the Moss home as a historic house museum. Its stated purpose is "to preserve, collect, describe, interpret, and exhibit artifacts and documents" relating to the home. Its long-range goal is to restore the building, grounds and furnishings to their original condition for the education and enjoyment of the public and future generations. The principal manner in which the goals are accomplished is through guided tours of the home. The home is open daily for public tours 347 days of the year, and at other times by special appointment. Fees are charged for tours, with the funds used for operation and renovation.