



LINCOLN COUNTY MONTANA

307925 BOOK: PF PERM/FILES PAGE: 15058 Pages: 2
STATE OF MONTANA LINCOLN COUNTY
RECORDED: 10/18/2023 1:20 KOI: RESOLUTION
CORRINA BROWN CLERK AND RECORDER
FEE: \$0.00 BY *Michelle Byrd Deputy*
FOR: LINCOLN COUNTY BOARD OF COMMISSIONERS 512 CALIFORNIA AVE,

RESOLUTION 2023-37

A RESOLUTION AUTHORIZING MACO TO REPERESENT THE INTERESTS OF LINCOLN COUNTY IN SEEKING A DECLARATORY JUDGMENT FROM THE MONTANA SUPREME COURT REGARDING STATEWIDE MILLS

THE BOARD OF COUNTY COMMISSIONERS FOR LINCOLN COUNTY, MONTANA FINDS:

WHEREAS, there is an ongoing dispute regarding the calculation and levying of statewide mills authorized by Mont. Code Ann. §§ 20-9-331, 333 and 360 which now requires a judicial resolution; and

WHEREAS, the Montana Quality Education Coalition has filed OP-23-0592, a Writ of Mandate, with the Montana Supreme Court listing all 56 counties as Respondent; and

WHEREAS, the State of Montana has filed an action for declaratory relief against Missoula County and its Commissioners and Treasurer, in the Fourth Judicial District Court; and

WHEREAS, taxpayers and other parties have made public statements indicating an intent to initiate additional lawsuits against various counties; and

WHEREAS, the ongoing dispute regarding the proper calculation and levying of statewide education mills is an issue of statewide importance, impacting every property taxpayer in the State, which can and should be more efficiently resolved by an original action before the Montana Supreme Court than separate lawsuits in different courts; and

WHEREAS, pursuant to Mont. Code Ann. § 7-5-2104 the board of county commissioners has jurisdiction and power, under such limitations and restrictions as are prescribed by law, to direct and control the prosecution and defense of all suits to which the county is a party; and

WHEREAS, Lincoln County is a member of the Montana Association of Counties (MACo); and

WHEREAS, MACo has proposed to pursue an original action at the Montana Supreme Court on behalf of its member counties seeking a declaration as the proper interpretation of Mont. Code Ann. § 15-10-420 and the Counties' legal rights and obligations regarding levying of the statewide mills authorized by Mont. Code Ann. §§ 20-9-331, 333 and 360;



LINCOLN COUNTY MONTANA

NOW, THEREFORE, BE IT RESOLVED:

The Lincoln County Board of County Commissioners authorize MACo to take all steps necessary to file and prosecute an original action before the Montana Supreme Court regarding the statewide mill levy calculation issues and to represent interests of Lincoln County in that action.

THE BOARD FURTHER RESOLVES:

- 1. If a provision of this resolution conflicts with a provision of a previously adopted resolution, this resolution will prevail.
2. This resolution and its various sections, clauses and paragraphs are severable. If any part, sentence, clause, or phrase is adjudged to be unconstitutional or invalid, the remainder of the resolution will not be affected.
3. This resolution will be effective immediately upon adoption, in accordance with § 7-5-123, MCA.
4. This Board directs that this resolution be entered into the minutes and signed by the Chair of the Board in accordance with § 7-5-121, MCA.

END OF RESOLUTION

Approved as to Form:

[Signature]

Marcia Boris, County Attorney

Date presented to the Board 10/18/23

Approved [X] Disapproved [] Amended []

Adopted this 18th day of October, 2023.

LINCOLN COUNTY BOARD OF COMMISSIONERS

[Signature]
Josh Letcher, Chair

ATTEST:

[Signature]

Corrina Brown, Clerk of the Board