



LINCOLN COUNTY MONTANA

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STATE OF MONTANA LINCOLN COUNTY
RECORDED: 01/31/2024 11:49 KOI: RESOLUTION
CORRINA BROWN CLERK AND RECORDER
FEE: \$0.00 BY: Deisha Storkson deputy
FOR: LINCOLN COUNTY BOARD OF COMMISSIONERS 512 CALIFORNIA AVE,

RESOLUTION 2024-06

A Resolution Amending the Mill Levy for the State Equalization, County High School Equalization and County Elementary Equalization Mill Levy Authority for the Fiscal Year Beginning July 1, 2023, and Ending June 30, 2024

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

WHEREAS, the Department of Revenue has indicated the number of mills that the board of county commissioners shall levy upon all property in the state and has determined that the ad valorem tax for Fiscal Year 2024 for the State Equalization Aid is 40.00 mills, the County Elementary Equalization Levy is 33.00 mills, and the High School Equalization Levy is 22.00 mills; and,

WHEREAS, Section 15-10-420(8), MCA states The department shall calculate, on a statewide basis, the number of mills to be imposed for purposes of 15-10-109, 20-9-331, 20-9-333, 20-9-360, and 20-25-439. However, the number of mills calculated by the department may not exceed the mill levy limits established in those sections. The mill calculation must be established in tenths of mills. If the mill levy calculation does not result in an even tenth of a mill, then the calculation must be rounded up to the nearest tenth of a mill; and,

WHEREAS, The Montana Department of Revenue performed the calculation under 15-10-420, MCA, and reported that the levy authority for FY2024 is 77.89 mills; and

WHEREAS, the Montana Supreme Court issued an Order stating that the Department of Revenue may continue to determine statewide mills by carrying forward any mills exceeding the cap in one year and require counties to apply those mills to reach the cap; and

WHEREAS, The Board of County Commissioners must modify the levy established in Resolution 2023-34 to comply with the court order of the Montana Supreme Court and to comply with the State of Montana/Department of Revenue request to levy 95 statewide mills.



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NOW, THEREFORE, BE IT RESOLVED:

By the Lincoln County Board of Commissioners, under protest, that an additional 17.1 mills must be fixed for the State Equalization Aid Levy for a total of 95 mills, as determined by the Montana Department of Revenue, for Fiscal Year 2024 are hereby fixed.

THE BOARD FURTHER RESOLVES:

If a provision of this resolution conflicts with a provision of a previously adopted resolution, this resolution will prevail.

1. 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.
2. This resolution will be effective immediately upon adoption, in accordance with § 7-5-123, MCA.
3. 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:

Marcia Boris, County Attorney

Date presented to the Board 1/31/24 Approved ☒ Disapproved ☐ Amended ☐

Adopted this 31ST day of January, 2024.

LINCOLN COUNTY BOARD OF COMMISSIONERS

Josh Letcher, Chair

ATTEST:

Corrina Brown, Clerk of the Board

The Montana Supreme Court determined that the Department of Revenue has the authority to direct counties to levy above the current mill levy calculation limitation each year if reserved mills are determined to be available. The Department has verified that the school equalization mills—under the statutory limitations that adjust mills down when taxable values increase—are reduced from 95 mills to 77.9 mills for this tax year. However, the Department of Revenue, under the direction of the Governor's Budget Office and Governor Gianforte, is directing the County to levy extra mills they hold in reserve to generate additional revenue from property taxpayers in Montana. The Supreme Court ordered counties to comply, therefore your second half taxes will necessarily be increased to comply with the request from the Department of Revenue as directed by the Governor and the Order from the Montana Supreme Court.

Please remember that the local county employees and Department of Revenue employees did not play a role in this decision and the work they do is centered on complying with laws passed by the Legislature.

If you have any questions, please feel free to reach out to your Montana State Governor.

**Governor Greg Gianforte
855-318-1330 (toll free)**