BOARD OF COUNTY COMMISSIONERS

LINCOLN COUNTY

STATE OF MONTANA

BRENT TESKE, COMMISSIONER
DISTRICT NO. 1, LIBBY

JIM HAMMONS, COMMISSIONER
DISTRICT NO. 2, TROY

NOEL DURAM, COMMISSIONER
DISTRICT NO. 3, EUREKA

CORRINA L. BROWN
CLERK OF THE BOARD AND COUNTY RECORDER

September 15, 2025

To: All Special District Boards within Lincoln County

Subject: Required Submission of Voted Fixed Mill Resolution – Due by September 30, 2025

Dear Board Members,

Following the recent passage of **House Bill 231** and **Senate Bill 542**, which amend the method for resetting voted fixed mills, your district is **required to adopt and submit a formal resolution** confirming the method your board will use moving forward.

Lincoln County has adopted the provisions of **MCA 15-10-420** as the standard for FY2026 and all subsequent years and each special district must independently take formal action.

Action Required:

Please ensure your board:

1. **Adopts a formal resolution** regarding your voted fixed mill levy in compliance with HB 231 and SB 542.
2. **Submits a signed copy** of the resolution to the County Clerk & Recorder's Office **no later than September 30, 2025**.

Failure to submit this resolution may result in delays or issues with the placement of your district's mill levy on the FY2026 tax rolls.

A sample resolution (based on Bull Lake Rural Fire District's approved version) is attached to assist your board in drafting your own.

If you have questions or need guidance, please contact our office at (406) 283-2306 or email LCclerk@libby.org

We appreciate your prompt attention to this matter and your continued service to our communities.

Sincerely,

Corrina Brown

512 CALIFORNIA AVENUE
LIBBY, MONTANA 59923
Ph:(406) 293-7781

Bull Lake
Rural Fire District
PO Box 1032
Troy, MT 59935

Bull Lake Rural Fire District Resolution

RESOLUTION NO. 2025-1

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE Bull Lake Rural Fire District (BLRFD)

WHEREAS, the Montana Legislature enacted HB 231 and SB 542, which amend the process for resetting voted fixed mills; and

WHEREAS, Lincoln County has adopted the provisions of MCA 15-10-420 for FY2026 and subsequent years; and

WHEREAS, the BLRFD Board of Trustees recognizes the need to align its levy process with state law and county practice;

NOW, THEREFORE, BE IT RESOLVED that the BLRFD Board of Trustees adopts the provisions of MCA 15-10-420 as the method for resetting voted fixed mills beginning in FY2026.

PASSED AND APPROVED this 25th day of August, 2025.

Steve R Munyan

Vice President, BLRFD, Steve Munyan

Attest:

Donald A. Young

Treasurer, BLRFD, Don Young, Jr.

Fund Name: Eureka Cemetery District

Budget for Fiscal Year: 2025 / 2026

Fund #: 7280

	Cash Available, Revenue & Other Financing Sources	AMOUNT
1	Cash balance in county Fund as of June 30th	$ 70,418.55
2	Cash balance all accounts held outside the county as of June 30th	
3	Monies not yet deposited for all accounts	
4	Outstanding checks as of June 30th	
5	Cash available as of July 1st 5=(1+2+3)-4	$ 70,418.55

	Revenues	AMOUNT
6	Tax Revenue	
7	Non Tax Revenues & Other Financing Sources	
	Special Assessments	
	License & Permits	
	Intergovernmental	
	Federal Grants (specify below)	
	State Grants (specify below)	
	State Shared Revenues (specify below)	
	Charges for Services	
	Miscellaneous	
	Contributions & donations	
	Sale of junk or salvage (non capital items)	
	Other (specify)	
	Investment Earnings	
	Other Financing Sources	
	Transfers in from other funds (do not use to budget cash tranfers between bank accounts)	
	Proceeds from long term debt	
	Proceeds from sale of capital assets	
8	Total Tax/Non-Tax Revenues & Other Financing Sources 8=6+7	$0.00
9	Total Resources 9=5+8 (Total must equal Total Requirements from 12)	$ 70,418.55

10	Appropriations and Cash Reserve	
	Expenditures	AMOUNT
	Personal Services (100)	
	Salaries/Wages	42,000
	Workers compensation	
	Other (specify)	
	Supplies (200)	
	Office supplies	2129.55
	Equipment (non-capital)	
	Operating supplies	
	Chemicals	300
	Gas & oil - vehicles	1000
	Vehicles (repair maintenance)	1000
	Equipment (non-capital)	2950
	Other (specify)	13,250
	Building Supplies (repair and maintenance)	4,000
	Other (specify)	
	Purchased Services (300)	
	Utilities	450
	Telephone & Communication	1200
	Electricity and/or natural gas	1200
	Repair & Maintenance	
	Building	11,500
	Vehicles	
	Office equipment	
	Publicity, subscriptions, dues	
	Newspaper publications	250
	Subscriptions	
	Membership fees	
	Training	
	Tuition/registration costs	
	Travel reimbursements	500
	Other (specify)	
	Professional Services	
	Legal	
	Accounting & auditing	2000
	Other (specify)	19,200
	Equipment rental	
	Fixed Charges (500)	
	Insurance on Trucks, buildings, etc.	
	Bank/Investment charges	
	Cooperative contracts/agreements	
	Clothing allowance	
	Election costs	
	Other (specify)	
	Debt Service (600)	
	Principal payments	
	Interest payments	
	Other (specify)	

Grants, Contributions and Indemnities (700)	
Donations	
Other (specify)	
Other (800)	
Depreciation	
Losses (bad debt) Enterprise funds only	
Capital Outlay (900)	
Land	
Building	
Improvement other than building	
Machinery & Equipment (list below)	
Lawnmowers	25,000
Miscellaneous (specify)	
mapping with grave Locator	2000
TOTAL APPROPRIATIONS (EXPENDITURES)	$133,129.55
11 **Cash Reserve**	$0.00
12 **Total Requirements** *12=10+11 MUST EQUAL #9*	$133,129.55

General Information		
Chairman:	Pamela Pluid	
Vice-Chair:	Janice Neuman	
Board Member:	Wendy Eaton	
Board Member:	Leigh Erickson	
Board Member:	Teresa Torres	
Board Member:		
Board Member:		
Board Member:		
Board Member:		
Prepared by: (print name)	Wendy Eaton	
Prepared by: (signature)	Wendy Eaton	
Title:	Board Member / Secretary	
Date:	9-3-2025	
District Mailing Address:	PO Box 1354 Eureka, MT	59917
District Phone:	406-297-1354	
Email address of District:	weaton74@yahoo.com	

LINCOLN COUNTY

STATE OF MONTANA

BRENT TESKE, COMMISSIONER
DISTRICT NO. 1, LIBBY

JIM HAMMONS, COMMISSIONER
DISTRICT NO. 2, TROY

Noel Duram, COMMISSIONER
DISTRICT NO. 3, EUREKA

CORRINA L. BROWN
CLERK OF THE BOARD AND COUNTY RECORDER

August 11, 2025

Dear Eureka Cemetery District,

I am writing to inform you that the valuations for Fiscal Year 2025/26 have been completed. The total taxable value for your district is $19,866,413, making the value per mill $19,866 (1/1000 of the total value). Based on this, your district is allocated 3.26 mills, which results in a total of $64,765 for your budget.

I encourage you to carefully review these figures to ensure the accuracy of your allotted valuations. For your convenience, I have enclosed a copy of your fund cash balance held by the county as of June 30, 2025.

Budget forms can be accessed on the Finance Page of the county website at www.lincolncountymt.us. If you prefer to fill out the form by hand, I have included a copy. Please ensure that it is filled out legibly.

Additionally, please be advised that new legislation has been passed requiring the adoption of a formal resolution to comply with the changes. Attached, you will find the enclosed letter and resolution adopted by the Board of County Commissioners. These documents provide guidance on the necessary actions and compliance steps. We encourage you to review the attached materials and ensure your board adopts the required resolution in a timely manner.

Kindly return your completed budget to me no later than **August 29, 2025**, so I can finalize the countywide budget with the commissioners.

Please feel free to contact me if you have any questions or concerns.

Respectfully,

Nikki Fox, Administrative Assistant
nfox@libby.org
406-283-2319

MONTANA DEPARTMENT OF REVENUE

MONTANA
Form AB-72T
Rev. 6-25

2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Lincoln County

EUREKA CEMETERY DISTRICT

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value[1]	$	2,137,482,047
2. 2025 Total Taxable Value[2]	$	20,309,434
3. 2025 Taxable Value of Newly Taxable Property	$	832,863
4. 2025 Taxable Value less Incremental Taxable Value[3]	$	19,866,413
5. 2025 Taxable Value of Net and Gross Proceeds[4] (Class 1 and Class 2)	$	-
6. 2025 Tax Loss from HB212	$	-

7. TIF Districts

Tax Increment District Name	Current Taxable Value[2]	Base Taxable Value	Incremental Value
RIVERSIDE TIF 13IT	790,949	347,928	443,021

Total Incremental Value $ 443,021

Preparer Rachelle Adamson

Date 7/30/2025

[1]Market value does not include class 1 and class 2 value

[2]Taxable value is calculated after abatements have been applied

[3]This value is the taxable value less total incremental value of all tax increment financing districts

[4]The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of $1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	$	-
II. Total value exclusive of "newly taxable" property	$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or ______________ Fund

FYE June 30, 2026

Entity Name: ____

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue ACTUALLY assessed in the prior year (from Prior Year's form Line 17)	$ 60,707	$ 60,707
(2)	Add: Current year inflation adjustment @ 2.11%		$ 1,281
(3)	Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)		$ -
(4) = (1) + (2) + (3)	Adjusted ad valorem tax revenue		$ 61,988
	ENTERING TAXABLE VALUES		
(5)	Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2	$ 20,309,434	$ 20,309.434
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue *Certified Taxable Valuation Information* form, line # 7 (enter as negative)	$ (443,021)	$ (443.021)
(7) = (5) + (6)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		$ 19,866.413
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)	$ (832,863)	$ (832.863)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 5 (enter as negative)		$ -
(10) = (7) + (8) + (9)	Adjusted Taxable value per mill		$ 19,033.550
(11) =(4) / (10)	CURRENT YEAR calculated mill levy		3.26
(12) = (7) x (11)	CURRENT YEAR calculated ad valorem tax revenue		$ 64,765
	CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00	0.00
(14) =(11) + (13)	Total current year authorized mill levy, including Prior Years' carry forward mills		3.26
(15) =(7) x (14)	Total current year authorized ad valorem tax revenue assessment		$ 64,765
	CURRENT YEAR ACTUALLY LEVIED/ASSESSED		
(16)	Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.)	3.26	3.26
(17) =(7) x (16)	Total ad valorem tax revenue actually assessed in current year		$ 64,765
	RECAPITULATION OF ACTUAL:		
(18) '= (10) x (16)	Ad valorem tax revenue actually assessed		$ 62,050
(19)	Ad valorem tax revenue actually assessed for newly taxable property		$ 2,715
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		$ -
(21) =(18) + (19) + (20)	Total ad valorem tax revenue actually assessed in current year		$ 64,765
(22) =(14) - (16)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.00

LINCOLN COUNTY
Cash Report by Fund/Account
For the Accounting Period: 6/25

Funds 7280-7280

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7280 EUREKA CEMETERY						
101000 Cash - Operating	108,544.93	8,408.35	0.00	39,534.36	0.37	77,418.55
Totals	**108,544.93**	**8,408.35**	**0.00**	**39,534.36**	**0.37**	**77,418.55**

*** Transfers In and Transfers Out columns should match, with the following exceptions:
1) Cancelled electronic checks increase the Transfers In column. Disbursed column will be overstated by the same amount and will not balance to the Redeemed Checks List.
2) Payroll Journal Vouchers including local deductions with receipt accounting will reduce the Transfers Out column by the total amount of these checks.

Name of local government:________________________________
Budget for Fiscal Year:________________________________
Fund Name:________________________________
Fund #:__________

CASH AVAILABLE, REVENUES, & OTHER FINANCING SOURCES

		AMOUNT
1	Cash Balance in County fund as of June 30th	
2	Cash Balance all accounts held outside the County as of June 30th	
3	Monies not yet deposited for all accounts	
4	Outstanding warrants (checks) as of June 30th	
5	Cash Available as of July 1st *(5 = (1 + 2+3) - 4)*	-

	Revenues	AMOUNT
6	Tax Revenue	
7	*NON-TAX REVENUES & OTHER FINANCING SOURCES*	
	Special Assessments	
	License & Permits	
	Intergovernmental	
	Federal grants (specify below)	
	State grants (specify below)	
	State shared revenues (specify below)	
	State entitlement	
	Charges for Services	
	Miscellaneous	
	Contribution & donations	
	Sale of junk or salvage (non capital items)	
	Other (specify)	
	Investment earnings	
	Other Financing Sources	
	Transfers in from other funds *(do not use to budget cash transfers between bank accounts)*	
	Proceeds from long term debt	
	Proceeds from sale of capital assets	
8	TOTAL TAX/NON-TAX REVENUES & OTHER FINANCING SOURCES:	-
9	**Total Resources** (Total Resources *MUST* equal Total Requirements from page 2, 11) *(9 = 5 + 8)*	-

Name of local government:____________________________
Budget for Fiscal Year:____________________________
Fund Name:____________________________
Fund #:__________

APPROPRIATIONS AND CASH RESERVE

10

Expenditures	*AMOUNT*	Expenditures	*AMOUNT*
Personal Services (100)		**Fixed Charges (500)**	
Salaries/Wages		Insurance on trucks, buildings, etc.	
Workers compensation		Bank/Investment charges	
Employer contributions		Cooperative contracts/agreements	
Other (specify)		Clothing allowance	
Supplies (200)		Election costs	
Office supplies		Other (specify)	
Equipment (non-capital)		**Debt Service (600)**	
Operating supplies		Principal payments	
Chemicals		Interest payments	
Gas & oil-vehicles		Other (specify)	
Vehicles (repair & maintenance)		**Grants, Contributions and Indemnities (700)**	
Equipment (non-capital)		Donations	
Other (specify)		Other (specify)	
Building supplies (repair & maintenance)		**Other (800)**	
Other (specify)		Transfers to other funds *(do not use to budget cash transfers between bank accounts)*	
Purchased Services (300)		Depreciation	
Utilities		Losses (bad debt) Enterprise funds only	
Telephone & communication		**Capital Outlay (900)** *(expenditures budgeted to capital outlay MUST meet the local government's capitalization policy.)*	
Electricity and/or natural gas			
Repair & Maintenance		Land	
Building		Building	
Vehicles		Improvement other than building	
Office equipment		Machinery & equipment (list below)	
Publicity, subscriptions, dues			
Newspaper publications			
Subscriptions			
Membership fees			
Training		**Miscellaneous (specify)**	
Tuition/registration costs			
Travel reimbursements			
Other (specify)			
Professional services			
Legal			
Accounting & auditing			
Other (specify)			
Equipment rental			

TOTAL APPROPRIATIONS (EXPENDITURES):
(The total actual expenditures for the period stated shall not in any event exceed the total budgeted appropriations, unless a budget amendment in accordance with 7-6-4006, MCA has been passed.) -

11 **Cash Reserve**
Criteria - If fund is budgeted to receive tax revenue in the fiscal year, the budgeted cash reserve amount cannot exceed 1/3 of appropriations. The cash reserve amount cannot be a negative amount.
(= a reserve to meet expenditures made from the fund during the months of July to November of the next fiscal year)

12 **Total Requirements** (Total Requirements *MUST* equal Total Resources from page 1, 9)
(12 = 10 + 11)

Name of local government:______________________
Budget for Fiscal Year:______________________
Fund Name:______________________
Fund #:__________

GENERAL INFORMATION REQUIRED

BOARD:

	NAME	DATE TERM EXPIRES
Chairman		
Vice-Chairman		
Board member		
Board member		
Board member		
Board member		
Board member		
Secretary		
Treasurer		

Prepared by (Print Name): ______________________
Prepared by (Signature):______________________
Title:______________________
Date:______________________
District Mailing Address:______________________
City/State/Zip code:______________________
District Phone #:______________________
Email address of District:______________________

INFORMATION BELOW IS FOR INTERNAL USE
TO BE COMPLETED BY THE CLERK AND RECORDER

Lincoln County Administrative Assistant

Voted Mill Levy Information

FY Voted Mills 1st Levied	*Number of Mills*	*Last FY Voted Mills will be levied (Sunset)*

Emergency Mill levy or other permissive mills per 15-10-420(9)

Type of Permissive Mill (i.e. emergency, judgment, etc.)	*Number of Mills*

Current Year Mill levy approved by County Commissioners:

Taxable Valuation	*Value Per Mill*	*Number of Mills Authorized without a vote*	*Number of voted & permissive mills levied*	*Total number of mills levied*	*Total Authorized Tax Revenue*

(should agree to page 1, #6)

* * *

Special Notes: Capital Improvement Plans should be approved by your board and needs to be a separate budget from your operating budget.

Questions?? Contact County Administrative Assistant, Jennifer Brown
Phone: (406) 283-2319 Email: jenbrown@libby.org

LINCOLN COUNTY

STATE OF MONTANA

BRENT TESKE, COMMISSIONER
DISTRICT NO. 1, LIBBY

JIM HAMMONS, COMMISSIONER
DISTRICT NO. 2, TROY

Noel Duram, COMMISSIONER
DISTRICT NO. 3, EUREKA

CORRINA L. BROWN
CLERK OF THE BOARD AND COUNTY RECORDER

August 11, 2025

RE: Notice of New Legislation Affecting Voted Fixed Mills – Action Required

Dear Members of the Board,

I am writing to inform you of the recent passage of House Bill 231 and Senate Bill 542, which introduce changes impacting the resetting of voted fixed mill levies for this year.

In accordance with the new legislation, your board must adopt a formal resolution to determine how you will comply with these changes. On August 6, 2025, the Board of County Commissioners voted to adopt the formula in *MCA 15-10-420* for FY2026 and all future years of the levy. To assist in this process, I have attached resolution *2025-28 Establishing the Method of Levying Voted Mills Per HB231 and SB542 Passes in the 2025 Montana Legislature* which may serve as a guide in resetting your voted "fixed" mills.

We strongly encourage each special district to take formal action by the governing body prior to submitting your mill levies for placement on the tax rolls. This will help prevent situations where a district submits the same fixed voted mill levy without a documented decision, potentially leading to compliance issues.

Please ensure that your board adopts and submits the necessary resolution in a timely manner.

If you have any questions or require further clarification, feel free to reach out.

Sincerely,

Nikki Fox, Administrative Assistant
nfox@libby.org
406-283-2319

LINCOLN COUNTY
MONTANA

316768 BOOK: PF PERM/FILES PAGE: 15429 Pages: 2
STATE OF MONTANA LINCOLN COUNTY
RECORDED: 08/06/2025 12:33 KOI: RESOLUTION
CORRINA BROWN CLERK AND RECORDER
FEE: $0.00 BY: Corrina Brown
FOR:LINCOLN COUNTY BOARD OF COMMISSIONERS 512 CALIFORNIA AVE,

RESOLUTION 2025-28

A Resolution Establishing the Method of Levying Voted Mills Per HB231 and SB542 Passed in the 2025 Montana Legislature

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

WHEREAS, the Board of County Commissioners of Lincoln County, Montana, has determined that voter approved mill levies are required to be recalculated under two new bills passed by the 2025 Legislature; and

WHEREAS, the new legislation requires that voted mills use one of two methods to recalculate the mill levy. The first method starts with the FY2025 assessed tax revenue for the voted levy and applies the formula in MCA 15-10-420 for FY2026 and all future years of the levy. The second method uses the FY2025 assessed tax revenue and calculates the number of mills required to levy that amount of revenue using the FY2026 taxable value. That number of mills is the maximum number of mills to be levied for FY2026 and all future years; and

WHEREAS, Lincoln County has the following voter approved mill levies: Bull Lake Fire, Troy Rural Fire, Eureka Dispatch, Libby Park District, Troy Park District, Ambulance, Library, Senior Citizens, Senior Citizen Transportation, and Search and Rescue; and

NOW THERFORE BE IT RESOLVED, by this Board of County Commissioners, Bull Lake Fire, Troy Rural Fire, Eureka Dispatch, Libby Park District, Troy Park District, Ambulance, Library, Senior Citizens, Senior Citizen Transportation, and Search and Rescue mill levies will be recalculated using the method of the formula in MCA 15-10-420 for FY2026 and all future years of the levy.