



LINCOLN COUNTY MONTANA

RESOLUTION 2026-07

A Resolution to Authorize Running the Special Purpose District Election

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

1. The Lincoln County Election Department has received an adequate filing for a Special Purpose District Election.
2. The Special Purpose District Election is for the Libby Park District which has requested to be placed on the 2026 ballot. A property tax increase of approximately \$74,000 per year for the purpose of managing and maintaining outdoor recreational facilities and trails, assigned to the district, and the aquatic facility constructed in 2025 near the Fishpond in Libby, Montana. There is currently insufficient funding to operate the aquatic facility in accordance with State of Montana health and safety requirements.
3. It is estimated that \$74,000 would, as the date hereof, add approximately \$5.39 in annual property taxes to a home in the District valued at \$100,000, approximately \$16.18 in annual property taxes to a home in the District valued at \$300,000, and approximately \$32.36 in annual property taxes to a home in the District valued at \$600,000. The proposed mill levy will not be an addition to the District's existing levy which generated an estimated value of \$11,500 annually. An increase in property taxes may lead to an increase in rental costs. The value of the mills may increase or decrease year to year according to the taxable value of each mill within the district's boundaries. The Lincoln County Park District follows the same boundary lines as the Libby School District per Resolution 2020-01.
4. The Special Purpose District Election will be conducted on May 5, 2026.

NOW, THEREFORE, BE IT RESOLVED:

The Lincoln County Board of Commissioners approves the Lincoln County Election Department to run the regularly scheduled Special Purpose District Election held on May 5, 2026 as an all mail-out election along with the school elections being held on the same day in accordance with MCA 13-1-504(4)(a).

IT IS FUTHER RESOLVED:

The ballot language shall read as follows:

Shall the Libby Park District, Lincoln County, Montana ("the District") be authorized to establish and impose a mill levy with no duration limit on the taxable property in the District in the estimated amount, as of the date-hereof, of approximately \$74,000 per year for the purpose of managing and maintaining outdoor recreational facilities and trails, assigned to the district, and the aquatic facility constructed in 2025 near the Fish Pond in Libby, Montana. There is currently insufficient funding to operate the aquatic facility in accordance with State of Montana health and safety requirements.

319547 BOOK: PF PERM/FILES PAGE: 15530 Pages: 2

STATE OF MONTANA LINCOLN COUNTY

RECORDED: 02/09/2026 10:17 KOI: RESOLUTION

CORRINA BROWN CLERK AND RECORDER

FEE: \$0.00 BY: Jessica Jones, County Clerk

FOR: LINCOLN COUNTY BOARD OF COMMISSIONERS 512 CALIFORNIA AVE,



LINCOLN COUNTY MONTANA

It is estimated that \$74,000 would, as the date hereof, add approximately \$5.39 in annual property taxes to a home in the District valued at \$100,000, approximately \$16.18 in annual property taxes to a home in the District valued at \$300,000, and approximately \$32.36 in annual property taxes to a home in the District valued at \$600,000. The proposed mill levy will not be an addition to the District's existing levy which generated an estimated value of \$11,500 annually. An increase in property taxes may lead to an increase in rental costs. The value of the mills may increase or decrease year to year according to the taxable value of each mill within the district's boundaries.

The mill levy, if approved, would be imposed immediately.

☐ Mill Levy- YES

☐ Mill Levy- No

The **Libby Parks District** is a special district in Libby, Montana, focused on coordinating, improving, and maintaining parks, trails, and outdoor recreation amenities in the greater Libby area. It operates as a special district or collaborative body rather than a traditional city or county parks department, with boundaries aligned with the Libby School District. Its main goal is to enhance access to high-quality parks, trails, rivers, and mountains for residents and visitors.

END OF RESOLUTION

Approved as to Form:

Marcia Boris, County Attorney

Date presented to the Board February 9, 2026 Approved ☒ Disapproved ☐ Amended ☐
Adopted this 9 day of February, 2025.

LINCOLN COUNTY BOARD OF COMMISSIONERS

Brent Teske, Chair

ATTEST:

Corrina Brown, Clerk of the Board