



---

## LINCOLN COUNTY BOARD OF COMMISSIONERS

**BRENT TESKE, Commissioner**  
District 1, Libby

**JIM HAMMONS, Commissioner**  
District 2, Troy

**NOEL DURAM, Commissioner**  
District 3, Eureka

---

August 12, 2026

Dear Eureka Dispatch:

Your district/area valuations for fiscal year 2026/2027 have been completed and are enclosed. Your budget is allowed 12.36 at a value of \$36,002.28 for a total of \$444,988.

I encourage you to check my work to ensure that your allotted valuations are accurate.

For your convenience, I have also enclosed a copy of your fund cash balance held by the county ending June 30, 2026.

Your mill rate is lower than last year while your authorized amount is higher. Two changes account for this. The 2026 reappraisal increased taxable values countywide, so fewer mills are required to raise the same revenue. And under House Bill 231 and Senate Bill 542, your district's voter-approved levy was converted from a fixed number of mills to the formula in MCA §15-10-420 effective fiscal year 2026 by Lincoln County Resolution 2025-28 and by your own board's resolution. Your voted mills are included in the figures above and are no longer levied separately. Neither change reduces your district's funding.

Budget forms can be accessed via the *Finance* page on our county website at [www.lincolncounty.us](http://www.lincolncounty.us).

Please return your district budget to me no later than August 28, 2026 so I can finalize the budget with the Lincoln County Board of Commissioners.

I look forward to working with you to ensure a financially sound District and County.

Sincerely,

A handwritten signature in blue ink, appearing to read "M.A. Williams", followed by a long horizontal line.

**Matthew A. Williams, MPA**

Lincoln County Administrator  
Interim Election Administrator  
Office Phone: (406) 283-2319  
Mobile Phone: (406) 291-2749  
Email: [mwilliams@libby.org](mailto:mwilliams@libby.org)

**Determination of Tax Revenue and Mill Levy Limitations**

Section 15-10-420, MCA • Fiscal Year Ending June 30, 2027

**Eureka Dispatch**

| FISCAL YEAR 2026 / 2027 AUTHORIZED LEVY |  |                    |                  |
|-----------------------------------------|--|--------------------|------------------|
| MILLS                                   |  | VALUE PER MILL     | TOTAL AMOUNT     |
| <b>12.36</b>                            |  | <b>\$36,002.28</b> | <b>\$444,988</b> |

  

| Line                                | Description                                                | Entered value | Calculated        |
|-------------------------------------|------------------------------------------------------------|---------------|-------------------|
| <b>PRIOR YEAR REVENUE</b>           |                                                            |               |                   |
| 1                                   | Ad valorem tax revenue actually assessed in the prior year | \$422,918     | \$422,918         |
| 2                                   | Add: inflation adjustment @ 2.97%                          |               | \$12,561          |
| 3                                   | Less: prior year revenue assessed on Class 1 & 2 property  | —             | —                 |
| 4                                   | Adjusted ad valorem tax revenue                            |               | \$435,479         |
| <b>TAXABLE VALUE</b>                |                                                            |               |                   |
| 5                                   | Total taxable value                                        | \$36,600,626  | 36,600.626        |
| 6                                   | Less: total incremental value of all TIF districts         | (\$598,349)   | (598.349)         |
| 7                                   | <b>TAXABLE VALUE PER MILL</b>                              |               | <b>36,002.277</b> |
| <b>NEWLY TAXABLE PROPERTY</b>       |                                                            |               |                   |
| 8                                   | Large taxpayer reserve account — eligible entity?          | No            | No                |
| 9                                   | Less: Class 4 newly taxable × 75%                          | (\$962,838)   | (722.129)         |
| 10                                  | Less: all other newly taxable × 40%                        | (\$130,452)   | (52.181)          |
| 11                                  | Less: abated newly taxable                                 | —             | —                 |
| 12                                  | Total newly taxable per mill                               |               | (774.309)         |
| 13                                  | Less: net and gross proceeds (Class 1 & 2)                 | —             | —                 |
| 14                                  | Adjusted taxable value per mill                            |               | 35,227.968        |
| <b>CURRENT YEAR CALCULATED LEVY</b> |                                                            |               |                   |
| 15                                  | Calculated mill levy                                       |               | 12.36             |
| 16                                  | Calculated ad valorem tax revenue                          |               | \$445,051         |
| <b>CURRENT YEAR AUTHORIZED LEVY</b> |                                                            |               |                   |
| 17                                  | Carry forward mills from prior year                        | 0.00          | 0.00              |
| 18                                  | <b>TOTAL AUTHORIZED MILL LEVY</b>                          |               | <b>12.36</b>      |
| 19                                  | <b>TOTAL AUTHORIZED AD VALOREM REVENUE</b>                 |               | <b>\$444,988</b>  |
| <b>CURRENT YEAR ACTUALLY LEVIED</b> |                                                            |               |                   |
| 20                                  | Mills actually levied                                      | 12.36         | 12.36             |
| 21                                  | Ad valorem tax revenue actually assessed                   |               | \$444,988         |
| <b>RECAPITULATION</b>               |                                                            |               |                   |
| 22                                  | Revenue assessed on existing property                      |               | \$435,418         |
| 23                                  | Revenue assessed on newly taxable property                 |               | \$9,570           |
| 24                                  | Revenue assessed on Class 1 & 2 property                   |               | —                 |
| 25                                  | Total revenue actually assessed                            |               | \$444,988         |
| 26                                  | Large taxpayer reserve amount                              |               | —                 |
| 27                                  | Carry forward mills available in a subsequent year         |               | 0.00              |

Mill rates are lower than the prior year because the 2026 reappraisal increased taxable values countywide. The authorized dollar amount has increased.

Taxable values are taken from Montana Department of Revenue Form AB-72T, Certified Taxable Valuation Information, dated July 31, 2026. Prior year figures are taken from your completed FY2025-26 form.

08/10/26  
12:55:44

LINCOLN COUNTY  
Cash Report by Fund/Account  
For the Accounting Period: 6/26

Page: 1 of 1  
Report ID: L160

Funds 7397-7397

| Fund/Account              | Beginning<br>Balance | Received  | Transfers<br>In | Disbursed | Transfers<br>Out | Ending<br>Balance |
|---------------------------|----------------------|-----------|-----------------|-----------|------------------|-------------------|
| 7397 EUREKA AREA DISPATCH |                      |           |                 |           |                  |                   |
| 101000 Cash - Operating   | 73,644.52            | 86,797.09 | 1.64            | 5,690.00  | 9.75             | 154,743.50        |
| Totals                    | 73,644.52            | 86,797.09 | 1.64            | 5,690.00  | 9.75             | 154,743.50        |

\*\*\* 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.



## 2026 Certified Taxable Valuation Information

(15-10-202, MCA)  
Lincoln County  
EUREKA DISPATCH

MONTANA  
Form AB-72T  
Rev. 6-26

**Certified values are now available online at [property.mt.gov/cov](https://property.mt.gov/cov)**

|                                                                                            |                  |
|--------------------------------------------------------------------------------------------|------------------|
| 1. 2026 Total Market Value <sup>1</sup> .....                                              | \$ 2,688,467,130 |
| 2. 2026 Total Taxable Value <sup>2</sup> .....                                             | \$ 36,600,626    |
| 3. 2026 Taxable Value of Newly Taxable Property.....                                       | \$ 1,093,290     |
| 3A. Class 4 Newly Taxable.....                                                             | \$ 962,838       |
| 3B. All Other Classes Newly Taxable.....                                                   | \$ 130,452       |
| 3C. Abated Property Newly Taxable.....                                                     | \$ -             |
| 4. 2026 Taxable Value less Incremental Taxable Value <sup>3</sup> .....                    | \$ 36,002,277    |
| 5. 2026 Taxable Value of Net and Gross Proceeds <sup>4</sup><br>(Class 1 and Class 2)..... | \$ -             |
| 6. TIF Districts                                                                           |                  |

| Tax Increment District Name | Current Taxable Value <sup>2</sup> | Base Taxable Value | Incremental Value |
|-----------------------------|------------------------------------|--------------------|-------------------|
| Riverside                   | \$946,277                          | \$347,928          | \$598,349         |
| Total Incremental Value     |                                    |                    | \$ 598,349        |

Preparer Rachelle Adamson

Date 7/31/2026

<sup>1</sup>Market value does not include class 1 and class 2 value

<sup>2</sup>Taxable value is calculated after abatements have been applied

<sup>3</sup>This value is the taxable value less total incremental value of all tax increment financing districts

<sup>4</sup>The taxable value of class 1 and class 2 is included in the taxable value totals

### For Information Purposes Only

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.