

RESOLUTION 2023 - 83

A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS FOR THE FISCAL YEAR JULY 1, 2023 THROUGH JUNE 30, 2024

WHEREAS, 7-6-4036, MCA, requires the Board of County Commissioners to fix its tax levy by the later of the 1st Thursday after the 1st Tuesday in September or within 30 calendar days after receiving certified taxable values; and

WHEREAS, 15-10-201, MCA requires the Board of County Commissioners to fix its tax levy in mills in tenths and hundredths of mills; and

WHEREAS, 15-10-420, MCA, provides that the Board of County Commissioners may:

- Impose a mill levy sufficient to generate the amount of property taxes actually assessed in the prior year on previously existing property plus one-half of the average rate of inflation for the prior 3 years.
- Adjust the levy for decreased reimbursements and reimbursed loss of tax base.
- Carry forward the authority to impose the authorized levy.
- Apply the levy plus any additional levies authorized by the voters to all property in the governmental unit including newly taxable property; and

WHEREAS, 15-10-420 (1b) provides that the Board of County Commissioners may carry forward the authority to impose the number of mills equal to the difference between the actual number of mills imposed and the maximum number of mills authorized to be imposed. The mill authority carried forward may be imposed in a subsequent tax year; and

WHEREAS, the Fiscal Year 2024 budget provides for the County to levy all of its authorized tax levy under 15-10-420, MCA; and

WHEREAS, the Marysville Fire District levy for FY2024 is 71.39 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 79.17; and

WHEREAS, the Valley Mosquito District levy for FY2024 is 3.94 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 4.97; and

WHEREAS, the Craig Mosquito District levy for FY2024 is 6.15 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 7.97; and

WHEREAS, 2-9-212, MCA, provides authority to increase the County's property tax levy to cover the current increase in group health insurance premiums, and this authority is not subject to the mill levy limitation imposed by 15-10-420, MCA; and

WHEREAS, the Fiscal Year 2024 budget provides for \$2,020,470, or 9.50 mills to be levied for group health insurance premiums for FY2024, a decrease from the maximum allowed of \$2,827,417, as allowed under 2-9-212, MCA

WHEREAS, the County Commission has approved the operating budget for fiscal year 2024 and computed the amount of taxes, fees, and assessments needed to fund the fiscal year 2023-2024 budget; and

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lewis and Clark County that the mills set forth in the amended levy sheet (Attachment A) are approved and ordered to be levied.

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of County Commissioners of Lewis and Clark County that, in accordance with 15-10-420(1b), MCA, the full-authorized tax levy has been levied, except for 3.79 mills for the permissive health levy, 7.78 mills for the Marysville Fire District, 1.03 mills for the Valley Mosquito District and 1.82 mills for the Craig Mosquito District. The Commission will carry forward the authority to levy these mills in future years.

DATED this _____ day of September, 2023.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS

Tom Rolfe, Chair

ATTEST:

Amy Reeves, Clerk of the Board