



RESOLUTION NO. 2023-083

A RESOLUTION FIXING 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

WHEREAS, the Department of Revenue sent the Commission a communication dated September 25, 2023 stating the number of mills that the board of county commissioners may levy upon all property in the state for Fiscal Year 2024 for the State Equalization Aid is 40.00 mills, the County Elementary Equalization Levy is 33.00 mills, the High School Equalization Levy is 22.00 mills, the Vo-Tech educational mill is 1.50 mills; and,

WHEREAS, in response to a follow up request for information the Department of Revenue clarified that the actual mills calculated pursuant to Section 15-10-420(1)(a) was 79.2 mills, but the Department's calculation reflected 26.49 carry forward mills from a prior year, which authorized the County to continue to levy the statewide mills at 95 mills plus the Vo-Tech mills at 1.5 mills.

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;

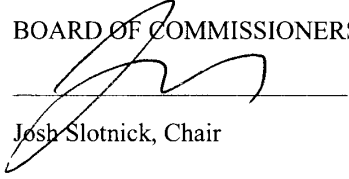
WHEREAS, Montana Code Annotated does not grant the Department of Revenue any authority to carry over mills or impose carried over mills in any future year, because Section 15-10-420(1)(b) only applies to the governmental entity levying mills the authority to carry forward mills to future years if it "does not impose the maximum mills authorized" and provides a governmental entity "may" impose carried forward levies in a subsequent tax year; and,

WHEREAS, The Board of County Commissioners has determined no carry over mills exist related to 20-9-331, 20-9-333, 20-9-360, 20-25-439 and that even if they did exist, it will not impose carried over mills for this tax year in light of the property tax burden already being imposed on the taxpayers of Missoula County, and has determined that the correct number of mills to be levied for Fiscal Year 2024 for the State Equalization Aid is 32.90 mills, the County Elementary Equalization Levy is 27.00 mills, the High School Equalization Levy is 18.00 mills, the Vo-Tech Education Levy is 1.3 mills for a total of 79.7 mills;

NOW THEREFORE BE IT RESOLVED by the Missoula County Board of County Commissioners that the State Equalization Aid Levy of 32.90 mills, the County Elementary Equalization Levy of 27.00 mills, the High School Equalization Levy of 18.00 mills, the Vo-Tech Levy of 1.3 mills for a total of 79.2 mills, as determined by the Montana Department of Revenue, for Fiscal Year 2024 are hereby fixed.

DATED this 5th day of October 2023

BOARD OF COMMISSIONERS


Josh Slotnick, Chair

ATTEST:


Tyler Gernant, Clerk & Recorder

