RESOLUTION 2014 – 80

A RESOLUTION TO BUDGET
ADDITIONAL PROPERTY TAX REVENUE

WHEREAS, 15-10-420 (1)(a), MCA authorizes a property tax levy increase of "one-half of the average rate of inflation for the prior 3 years" based upon the Consumer Price Index which showed a 2.06% average increase resulting in a 1.03% property tax levy increase; and

WHEREAS, 15-10-420 (1)(b), MCA allows the County to carry forward its levy authority, even if it did not levy the maximum levy authorized in a prior year; and

WHEREAS, 15-10-420 (5)(b) and 2-9-212, MCA allows the County to levy for group benefit premium increases; and

WHEREAS, 15-10-420 (7), MCA allows the County to levy for any decrease in reimbursements; and

WHEREAS, 15-10-203 (1), MCA requires the County "to hold a public hearing for the purpose of receiving comments on its intention to budget increased property tax revenue"; and

WHEREAS, 15-10-203 (2), MCA also requires the County to:

"advertise its intent to budget an increase in property tax revenue"; and

"meet the notice requirements of 7-1-4128"; and

"to NOT place the advertisement "in that portion of the newspaper where legal notices and classified advertisements appear"; and

WHEREAS, the County did advertise and hold the public hearing as required by 15-10-203 (2), MCA.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEWIS AND CLARK COUNTY THAT:

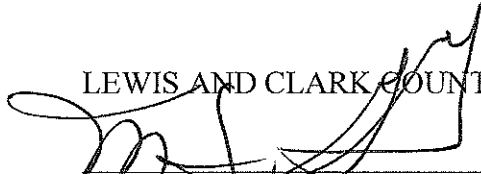**Section 1. The County intends to budget tax revenue increases for:**

1. the CPI-U inflation factor of 1.03% or $229,958, and

2. the tax revenue authorized but not levied in the prior year of $-0-; and

3. the increase in group benefit premiums of $-0-.

These increases total $229,958 or 1.00% of the $21,308,910 in property tax revenue levied in the prior year.

DATED this 22nd day of July, 2014.

LEWIS AND CLARK COUNTY COMMISSION

Susan Good Geise, Chair

ATTEST:

Paulette DeHart, Clerk of the Board by