

RESOLUTION 2014 – 85

**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 29th day of July, 2014.

LEWIS AND CLARK COUNTY COMMISSION


Susan Good Geise, Chair

ATTEST



Paulette DeHart, Clerk of the Board

