

RESOLUTION 2017-130

**A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS
FOR THE FISCAL YEAR JULY 1, 2017 THROUGH JUNE 30, 2018**

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 2nd 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 and 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; and
- 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 2018 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 FY2018 is 97.04 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 123.90; and

WHEREAS, The Treasure State Acres Park District levy for FY2018 is 9.09 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 22.68; 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 2018 budget provides for \$1,441,195, or 10.80 mills to be levied for group health insurance premiums for FY2018, a decrease from the maximum allowed of \$1,931,764, as allowed under 2-9-212, MCA



WHEREAS, the County Commission has approved the operating budget for fiscal year 2018 and computed the amount of taxes, fees, and assessments needed to fund the fiscal year 2017-2018 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 3.66 mills for the permissive health levy, 26.86 mills for the Marysville Fire District and 13.59 mills for the Treasure State Acres Park District. The Commission will carry forward the authority to levy these mills in future years.

DATED this 7th day of September, 2017.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS

Susan Good Geise, Chair

Andy Hunthausen, Commissioner

Jim McCormick, Commissioner



ATTEST:

Paulette DeHart, Clerk of the Board



Lewis and Clark County, Montana 2017 - 2018 MILL LEVIES

Attachment A

SPECIAL MILLAGES:		
	HLNA CITY OF HELENA	152.11
	HLNA CITY OF HELENA - G.O.	11.75
	EHLN CITY OF EAST HELENA	232.65
	UNIV STATE UNIVERSITY	6.00
	SEQL STATE EQUALIZATION	40.00
	VTCH VOCATIONAL TECHNOLOGY	1.50
	LCCY COUNTY (INSIDE CITY)	172.23
	LCCY COUNTY (OUTSIDE CITY)	210.69
		

COUNTY MILLAGE BREAKDOWN:		
INSIDE INCORPORATED CITIES:		
ALLP	ALL-PURPOSE	38.71
CEAG	COUNTY EXTENSION	1.39
DIST	DISTRICT COURT	3.56
EINS	PERMISSIVE MEDICAL LEVY	10.80
ENTL	ENTITLEMENT LEVY	18.29
FAIR	FAIRGROUNDS	3.38
HLTH	CITY COUNTY HEALTH	7.95
SRSL	SHERIFF RETIREMENT	0.98
LBYS	LIBRARY	22.30
MTHL	MENTAL HEALTH	0.73
PARK	PARKS	0.10
SCTZ	SENIOR CITIZENS	1.12
SFTY	PUBLIC SAFETY	61.16
SARM	SEARCH AND RESCUE-MAINTENANCE	1.01
SARD	SEARCH AND RESCUE-DEBT SERVICE	0.75
	TOTAL	172.23
OUTSIDE INCORPORATED CITIES:		
	TOTAL FROM INSIDE INCORPORATED CITIES	172.23
PLAN	PLANNING	3.16
ROAD	ROAD	35.30
EMRG	EMERGENCY/DISASTER	0.00
	TOTAL	210.69

SCHOOL MILLAGE BREAKDOWN:			
COUNTY SCHOOL LEVIES:			
CELM	COUNTY ELEMENTARY	33.00	
CERT	ELEMENTARY RETIREMENT	28.94	
CHGH	COUNTY HIGH SCHOOL	22.00	
CHTR	SCHOOL TRANSPORTATION	4.13	
CHRT	HIGH SCHOOL RETIREMENT	12.92	
	TOTAL	100.99	
MILLAGE BY SCHOOL DISTRICT:			
		SCHOOLS	TOTAL
SD01	SCHOOL DISTRICT #1	432.63	768.72
SD10	SCHOOL DISTRICT #1 OUT	432.63	643.32
SD02	SCHOOL DISTRICT #2	401.66	612.35
SD2C	SCHOOL DISTRICT #2C	401.66	737.75
SD3C	SCHOOL DISTRICT #3C	432.63	768.72
SD04	SCHOOL DISTRICT #4	291.59	502.28
SD09	SCHOOL DISTRICT #9	426.89	831.77
SD90	SCHOOL DISTRICT #9 OUT	426.89	637.58
SD9C	SCHOOL DISTRICT #9 C	426.89	762.98
SD13	SCHOOL DISTRICT #13	242.02	452.71
SD27	SCHOOL DISTRICT #27	271.10	481.79
SD38	SCHOOL DISTRICT #38	313.26	523.95
SD45	SCHOOL DISTRICT #45	351.82	562.51

SPECIAL DISTRICT FEES AND MILLAGES:				
FIRE DISTRICTS AND AREAS:			MISCELLANEOUS DISTRICTS:	
3006	AUGUSTA FIRE	18.80		
3018	AUGUSTA FSA (Structure)	FEE	Variable	
3010	BAXENDALE	52.94		
3007	BIRDSEYE	58.39		
3005	CANYON CREEK	26.98		
3014	DEARBORN FSA(Dwelling)	FEE	Variable	
3009	EASTGATE	50.66		
3001	EAST VALLEY	23.41		
3017	LEWIS & CLARK FSA(Structure)	FEE	Variable	
3004	LINCOLN	28.26		
3012	MARYSVILLE	97.04		
3019	MONTANA CITY	23.94		
3020	TRI-LAKES FSA(Structure)	FEE	Variable	
3003	WESTSIDE FSA (Structure-\$50 taxable)	FE	Variable	
3002	WEST VALLEY	19.62		
3016	WOLF CRK/CRAIG FSA (Structure-\$50 taxable)	FEE	Variable	
3015	YORK FSA (Structure)	FEE	\$200.00	
LANDFILL DISTRICTS:				
8014	AUGUSTA	\$100.00		
8014A-G	- over 1.5 Tons	Variable		
8001	LINCOLN - Residential	\$100.00		
8001	- Equivalent Residential Unit	\$100.00		
2482	- MPAYT(\$10/yard over 12 yards)	\$10/yard		
8040	MARYSVILLE	\$79.00		
8003	SCRATCHGRAVEL - Residential	\$96.00		
8003	- Commercial	Volume		
2462	- PAYT(per # over 1.5 ton)	.026 per #		
LIGHTING DISTRICTS:				
4002	MAYNARD	(per sq ft)	0.00450	
4001	AUGUSTA	(per sq ft)	0.0022144	
8009	PLEASANT VALLEY	(per sq ft)	0.01147	
MOSQUITO CONTROL DISTRICTS:				
8006	HELENA VALLEY	6.37		
8019	CRAIG	6.75		
	WATER QUALITY DISTRICT:	(Fee/Lot)	(Fee/Lot)	
		City	Outside	
8000	inside city-residential	\$8.80		
8012	outside city-residential		\$10.75	
	Commercial (Gallons/Day)			
8042A	1000-1999	\$35.16		
8042B	2000-4999	\$68.08		
8042C	5000-9999	\$175.78		
8042D	Greater than/equal 10,000	\$439.40		
8043A	1000-1999		\$42.97	
8043B	2000-4999		\$85.94	
8043C	5000-9999		\$214.84	
8043D	Greater than/equal 10,000		\$488.29	
8041	LACASA GRANDE WATER	FEE	\$225.00	
2532	TEN MILE/PLSNT VLLY SEWER	FEE	\$789.77	
2554	TEN MILE/PLSNT VLLY SEWER DELQ		Variable	
8075	WOLF CREEK WASTEWATER		215.00	
8077	WOLF CREEK WASTEWATER DELQ		\$1,993.65	
2558	EAST CLARK ST WASTEWATER 20YR		Variable	
2559	EAST CLARK ST WASTEWATER 30YR		Variable	
8013	SOIL CONSERVATION		1.91	
8020	SOIL CONSERVATION PERMISSIVE MEDICAL		0.09	
8002	AUGUSTA CEMETERY		1.78	
2121	FORESTVALE CEMETERY		3.28	
2518	OPEN SPACE LANDS		5.25	
2110	TREASURE STATE PARK		9.09	
2517	LINCOLN HOSPITAL DISTRICT		16.55	
2520	LINCOLN AMBULANCE		9.90	
	VALLEY IRRIGATION (per acre)			
8004	OPERATIONS	FEE	\$18.10	
8022	P.A.C. PER HEAD	FEE	\$0.60	
8023	Cattle PER HEAD	FEE	\$1.00	
8008	FOREST FIRE	FEE	Variable	

Lewis and Clark County, Montana 2017 - 2018 MILL LEVIES

Attachment A

SPECIAL DISTRICT FEES AND MILLAGES CONTINUED:			
RID MAINTENANCE DISTRICTS:		RID MAINTENANCE DISTRICTS (continued):	
2535	AMERICAN BAR		\$100.00
2145	APPLEGATE		\$41.29
2560	APPLEGATE MEADOWS		\$210.73
2470	AUGUSTA		\$45.13
2514	AUTUMN WIND		\$154.08
2130	BEARTOOTH ROAD		\$125.00
2495	BEL AIR ADDN		\$200.41
2526	BIG SKY SUB	Undeveloped	\$63.00
2526		Developed	\$126.00
2135	BIG VALLEY	Undeveloped	\$100.00
2135		Developed	\$200.00
2544	BIG VALLEY-CABIN ROAD		\$184.96
2153	BOUNDARY		\$13.75
2540	BRIDGE CREEK		\$145.38
2492	BROADWATER ESTATES		\$97.87
2564	BUCKBOARD		\$302.06
2515	BUFFALO HILLS		\$50.00
2557	CAMELOT		\$111.84
2549	CANYON RIDGE		\$494.26
2131	COLORADO GULCH	Undeveloped	\$110.99
2131		Developed	\$216.96
2521	CRESTWOOD GREEN		\$328.37
2136	EAGLE RIDGE	Undeveloped	\$25.00
2136		Developed	\$250.00
8016	EASTGATE I		\$75.00
8017	EASTGATE II		\$75.00
2516	ELKHORN		\$176.26
2548	EMERALD RIDGE		\$215.84
2140	EVERGREEN ESTATES	Undeveloped	\$32.00
2140		Developed	\$160.00
2528	FANTASY	Undeveloped	\$134.45
2528		Developed	\$269.18
2157	FAWN MEADOW		\$59.42
2499	FOOTHILL		\$157.50
2509	FOX CROSSING		\$290.45
2550	FOX TROT		\$399.87
2523	FRONTIER VILLAGE ESTATES		\$265.00
2565	FRONTIER VILLAGE FIRE SYSTEM		\$43.74
2161	GABLE ESTATES		\$198.93
2468	GILBERT		\$47.62
2510	GLACIER POINT		\$151.00
2155	GOLDEN ESTATES		\$101.80
2529	GRAND VALLEY ESTATES		\$117.67
2126	GRANDVIEW		\$68.36
2489	GRASS-LAND		\$190.44
2163	GREEN ACRES		\$140.00
2498	GRUBER		\$545.00
2143	HARRIS		\$120.00
2524	HAYFIELD ESTATES		\$307.85
2561	HELENA VALLEY FLOOD MITIGATION		\$100.00
2542	HILLVIEW		\$100.00
2490	HOFF, LOT 3		\$263.16
2556	HOLMBERG		\$400.00
2148	LA CASA GRANDE		\$115.00
2538	LAKE HOME CONDOMINIUM		\$122.91
2117	LAMBKINS ROAD	(per sq. ft.)	\$0.00
2127	LANNING		\$73.92
2141	LIME KILN	(Per Parcel)	\$220.00
2475	LINCOLN		\$59.45
2488	LOWER ROSEMARY		\$17.74
2477	MAYNARD		\$46.86
2112	MIDDLEMAS		\$168.00
2154	MOUNT VISTA	Undeveloped	\$45.00
2154		Developed	\$180.00
2502	MUD SPRINGS		\$387.59
2159	MUNGER ROAD		\$28.51
2533	NORTH FORTY		\$164.65
2156	NORTH HILLS		\$141.83
2111	NORTH VALLEY DOWNS	(per sq. ft.)	\$0.000632
2551	NORTHSTAR		\$159.39
2142	OLEO ACRES	Undeveloped	\$30.00
2142		Developed	\$90.00
2465	ORO FINO PARK		\$80.00
2146	OROFINO SUBDIVISION		\$86.50
2531	PANORAMIC MEADOWS		\$396.35
2501	PIMLEY		\$298.20
2118	PINEHILLS		\$125.00
2149	PLEASANT VALLEY		\$125.00
2545	POWDER RIVER COURT		\$144.79
2105	PRICKLEY PEAR CREEK -1		\$26.30
2480	PRICKLEY PEAR CREEK -2		\$17.23
2481	PRICKLEY PEAR CREEK -3		\$79.66
2147	RANCHVIEW		\$120.00
2479	RAVEN ROAD	Undeveloped	\$50.00
2479		Developed	\$200.00
2134	REDWING	Undeveloped	\$64.50
2134		Developed	\$180.00
2104	RIDDOCK		\$40.00
2487	ROSEMARY ACRES		\$117.50
2483	ROSENDALE ROAD	Undeveloped	\$62.50
2483		Developed	\$375.00
2500	RYAN MINOR		\$256.00
2566	SADDLE ROCK FIRE SYSTEM		\$189.00
2466	SCHMIDTVILLE		\$56.00
2151	SETTLER'S COVE		
2151	Fronting-Imp Rd	Undeveloped	\$63.63
2151	Fronting-Imp Rd	Developed	\$127.26
2151	Fronting-Unimpr Rd	Undeveloped	\$31.82
2151	Fronting-Unimpr Rd	Developed	\$63.63
2152	SILVER CREEK	Undeveloped	\$225.00
2152		Developed	\$450.00
2512	SKY VIEW		\$186.91
2491	SOUTH BOUNDARY II		\$145.89
2552	SOUTH FORESTVALE		\$138.76
2546	SOUTH RIDGE		\$213.70
2507	SPRUCE		\$202.05
2553	STALLION RIDGE		\$200.00
2120	SUNNYVISTA	Undeveloped	\$93.75
2120		Developed	\$390.62
2150	TEN MILE		\$215.40
2122	TENNESON		\$38.00
2525	TIMBERWORKS ESTATES		\$222.56
2115	TOWNVIEW ESTATES		\$220.00
2119	TREASURE STATE ACRES	(per sq. ft.)	\$0.016472
2562	VALLEYVIEW FARMS		\$989.81
2472	VANDENBERG		\$47.00
2563	WALTER DRIVE		\$132.17
2519	WHEAT RIDGE		\$150.00
2484	YORK ROAD		\$50.00
RID BOND / LOAN:			
2469A	AUGUSTA		\$24.09
2513	AUTUMN WIND		\$442.65
2496	BEL AIR CURBS		\$0.00
2527	BIG SKY SUBD	Variable	Variable
2543	BIG VALLEY-CABIN ROAD		\$242.53
2539	BRIDGE CREEK		\$93.72
2555	CAMELOT		\$98.24
2530	CRESTWOOD GREEN		\$361.00
2547	EMERALD RIDGE		\$180.95
2522	FANTASY		\$0.00
2541	HILLVIEW		\$237.55
2537	LAKE HOME CONDO		\$210.02
2536	LAMBKIN	(per sq. ft.)	\$0.004187
2474A	LINCOLN		\$44.84
2493	MCHUGH	(per sq. ft.)	Variable
2534	SETTLERS COVE		
2534	Fronting-Imp Rd	Undeveloped	\$121.42
2534	Fronting-Imp Rd	Developed	\$242.83
2534	Fronting-Unimpr Rd	Undeveloped	\$60.71
2534	Fronting-Unimpr Rd	Developed	\$121.42
2486	WOODLAWN WASTEWATER	(per lot)	\$15.00
2506	WOODLAWN WATER	(per lot)	\$68.39
2505	WOODLAWN SERVICE CONN.		Variable