

RESOLUTION 2020 - 73

**A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS
FOR THE FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021**

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 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 2021 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 FY2021 is 97.04 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 115.95; and

WHEREAS, The Treasure State Acres Park District levy for FY2021 is 8.77 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 21.92; and

WHEREAS, the Valley Mosquito District levy for FY2021 is 3.50 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 6.39; and

WHEREAS, The Craig Mosquito District levy for FY2021 is 3.80 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 7.46; 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 2021 budget provides for \$1,444,156, or 9.73 mills to be levied for group health insurance premiums for FY2021, a decrease from the maximum allowed of \$2,670,893, as allowed under 2-9-212, MCA

WHEREAS, the County Commission has approved the operating budget for fiscal year 2021 and computed the amount of taxes, fees, and assessments needed to fund the fiscal year 2020-2021 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.

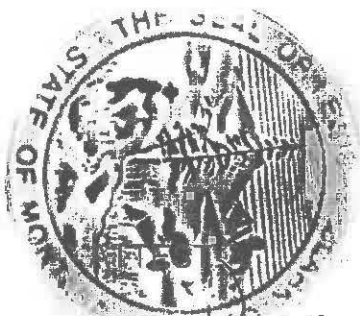
NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of County Commissioners of Lewis and Clark County that, in accordance with 15-10-420(1b), MCA, the full-authorized tax levy has been levied, except for 8.23 mills for the permissive health levy, 18.91 mills for the Marysville Fire District, 13.15 mills for the Treasure State Acres Park District, 2.89 mills for the Valley Mosquito District and 3.66 mills for the Craig Mosquito District. The Commission will carry forward the authority to levy these mills in future years.


DATED this 3 day of September, 2020.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Susan Good Geise, Chair




Paulette DeHart, Clerk of the Board

Lewis and Clark County, Montana 2020 - 2021 MILL LEVIES

Attachment A

SPECIAL DISTRICT FEES AND MILLAGES CONTINUED:

RID MAINTENANCE DISTRICTS:				RID MAINTENANCE DISTRICTS (continued):			
2579	4x4		74.56	2159	MUNGER ROAD		\$28.51
2567	46 DEGREES NORTH		\$146.26	2533	NORTH FORTY		\$164.85
2568	46 DEGREES NORTH FIRE SYSTEM		\$13.40	2156	NORTH HILLS		\$141.83
2570	46 DEGREES NORTH PARKS		\$22.26	2111	NORTH VALLEY DOWNS	(per sq. ft.)	\$0.000632
2535	AMERICAN BAR		\$100.00	2551	NORTHSTAR		\$159.39
2145	APPLEGATE		\$41.29	2142	OLEO ACRES	Undeveloped	\$30.00
2560	APPLEGATE MEADOWS		\$210.73	2142		Developed	\$90.00
2470	AUGUSTA		\$45.13	2485	ORO FINO PARK		\$80.00
2514	AUTUMN WIND		\$154.08	2146	OROFINO SUBDIVISION		\$86.50
2130	BEARTOOTH ROAD		\$125.00	2531	PANORAMIC MEADOWS		\$396.35
2495	BEL AIR ADDN		\$200.41	2501	PIMLEY		\$298.20
2526	BIG SKY SUB	Undeveloped	\$63.00	2118	PINEHILLS		\$125.00
2526		Developed	\$126.00	2149	PLEASANT VALLEY		\$125.00
2135	BIG VALLEY	Undeveloped	\$100.00	2545	POWDER RIVER COURT		\$144.79
2135		Developed	\$200.00	2105	PRICKLEY PEAR CREEK -1		\$26.30
2544	BIG VALLEY-CABIN ROAD		\$184.96	2480	PRICKLEY PEAR CREEK -2		\$17.23
2153	BOUNDARY		\$13.75	2481	PRICKLEY PEAR CREEK -3		\$79.66
2540	BRIDGE CREEK		\$145.38	2147	RANCHVIEW		\$120.00
2492	BROADWATER ESTATES		\$97.87	2479	RAVEN ROAD	Undeveloped	\$50.00
2564	BUCKBOARD		\$302.08	2479		Developed	\$200.00
2515	BUFFALO HILLS		\$50.00	2586	RED FOX MEADOWS FIRE SYSTEM		\$72.80
2557	CAMELOT		\$111.84	2583	RED FOX MEADOWS ROAD		\$239.36
2569	CANYON FERRY CROSSING V FIRE SYSTEM		\$16.44	2584	RED FOX MEADOWS STORM WATER		\$23.98
2578	CANYON FERRY CROSSING V ROAD SYSTEM		\$318.88	2585	RED FOX MEADOWS TRAILS		\$31.89
2549	CANYON RIDGE		\$494.29	2134	REDWING	Undeveloped	\$64.50
2131	COLORADO GULCH	Undeveloped	\$110.99	2134		Developed	\$180.00
2131		Developed	\$216.96	2104	RIDDOCK		\$40.00
2521	CRESTWOOD GREEN		\$328.37	2487	ROSEMARY ACRES		\$117.50
2136	EAGLE RIDGE	Undeveloped	\$25.00	2483	ROSENDALE ROAD	Undeveloped	\$62.50
2136		Developed	\$250.00	2483		Developed	\$375.00
8016	EASTGATE I		\$75.00	2500	RYAN MINOR		\$256.00
8017	EASTGATE II		\$75.00	2580	SADDLE ROCK		\$183.75
2516	ELKHORN		\$176.26	2586	SADDLE ROCK FIRE SYSTEM		\$83.33
2548	EMERALD RIDGE		\$215.84	2466	SCHMIDTVILLE		\$56.00
2140	EVERGREEN ESTATES	Undeveloped	\$32.00	2151	SETTLER'S COVE		
2140		Developed	\$160.00	2151	Fronting-Imp Rd	Undeveloped	\$63.63
2528	FANTASY	Undeveloped	\$134.45	2151	Fronting-Imp Rd	Developed	\$127.26
2528		Developed	\$269.18	2151	Fronting-Unimpr Rd	Undeveloped	\$31.82
2157	FAWN MEADOW		\$59.42	2151	Fronting-Unimpr Rd	Developed	\$63.63
2587	FLOOD CONTROL DETENTION POND		\$24.61	2152	SILVER CREEK	Undeveloped	\$225.00
2499	FOOTHILL		\$157.50	2152		Developed	\$450.00
2509	FOX CROSSING		\$290.45	2512	SKY VIEW		\$186.91
2550	FOX TROT		\$399.87	2491	SOUTH BOUNDARY II		\$145.89
2523	FRONTIER VILLAGE ESTATES		\$265.00	2552	SOUTH FORESTVALE		\$149.70
2565	FRONTIER VILLAGE FIRE SYSTEM		\$28.30	2546	SOUTHRIDGE		\$213.70
2161	GABLE ESTATES		\$198.93	2507	SPRUCE		\$202.05
2572	GARDEN VALLEY		\$290.49	2553	STALLION RIDGE		\$200.00
2468	GILBERT		\$47.62	2120	SUNNYVISTA	Undeveloped	\$93.75
2510	GLACIER POINT		\$151.00	2120		Developed	\$390.62
2155	GOLDEN ESTATES		\$101.80	2150	TEN MILE		\$455.40
2529	GRAND VALLEY ESTATES		\$117.67	2122	TENNESON		\$38.00
2126	GRANDVIEW		\$68.36	2577	TILLY COURT		\$83.63
2489	GRASS-LAND		\$190.44	2525	TIMBERWORKS ESTATES		\$222.56
2163	GREEN ACRES		\$140.00	2115	TOWNVIEW ESTATES		\$220.00
2498	GRUBER		\$545.00	2119	TREASURE STATE ACRES	(per sq. ft.)	\$0.016472
2143	HARRIS		\$120.00	2562	VALLEYVIEW FARMS		\$989.81
2590	HAUSER LAKE ESTATES		\$87.00	2472	VANDENBERG		\$47.00
2524	HAYFIELD ESTATES		\$307.85	2563	WALTER DRIVE		\$132.17
2561	HELENA VALLEY FLOOD MITIGATION		\$100.00	2519	WHEAT RIDGE		\$150.00
2582	HERON CREEK ROAD		\$181.64	2581	WHEAT RIDGE PHASE III		\$227.26
2542	HILLVIEW		\$100.00	2484	YORK ROAD		\$50.00
2490	HOFF, LOT 3		\$263.16				
2556	HOLMBERG		\$400.00				
2575	KAMP FIRE SYSTEM		\$66.82				
2576	KAMP		\$354.38				
2148	LA CASA GRANDE		\$115.00				
2538	LAKE HOME CONDOMINIUM		\$122.91				
2588	LAKE HOME ROAD		\$47.81				
2117	LAMBKINS ROAD	(per sq. ft.)	\$0.001972				
2127	LANNING		\$73.92				
2141	LIME KILN	(Per Parcel)	\$220.00				
2475	LINCOLN		\$59.45				
2571	LORAC		\$196.88				
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				

RID BOND / LOAN:			
2527	BIG SKY SUBD	Variable	Variable
2543	BIG VALLEY-CABIN ROAD		\$242.53
2539	BRIDGE CREEK		\$93.72
2555	CAMELOT		\$98.24
2541	HILLVIEW		\$237.55
2537	LAKE HOME CONDO		\$210.02
2589	LAKE HOME ROAD		\$301.41
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
2573	SOUTH FORESTVALE		\$887.71
2486	WOODLAWN WASTEWATER	(per lot)	\$15.00
2506	WOODLAWN WATER	(per lot)	\$68.39