

RESOLUTION 2020 - 85

A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS FOR THE FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021-AMENDED TO INCREASE HELENA VALLEY IRRIGATION DISTRICT ASSESSMENT

WHEREAS, 7-6-4036, MCA, requires the Board of County Commissioners to fix its tax levy by the later of the 1<sup>st</sup> 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

3363781 B: M57 P: 8751 COUNTY  
09/29/2020 12:17 PM Pages: 1 of 4 Fees: 0.00  
Amy Reeves Clerk & Recorder, Lewis & Clark MT



STATE OF MONTANA } SS  
County of Lewis and Clark

I hereby certify that the instrument to which this certificate is affixed is a true and correct copy of the original on file in my office.

Witness my hand and seal of Lewis and Clark County

This 7 day of Oct 20 20  
By Amy Reeves Treas. Clk & Rec  
Deputy

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

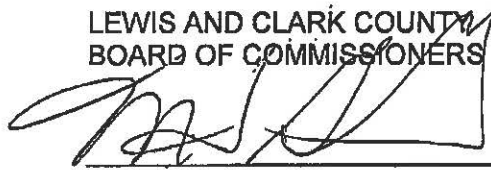
WHEREAS, the County Commission has approved the operating budget for fiscal year 2021 and computed the amount of taxes, fees, and assessments needed to fund the fiscal year 2020-2021 budget; and

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 24 day of September, 2020.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS





Susan Good Geise, Chair



*Pauletta DeHart*  
Pauletta DeHart, Clerk of the Board

Attachment A

**SPECIAL MILLAGES:**

	HLNA CITY OF HELENA	187.73	
HG06 CITY OF HELENA - G.O.	7.07		
EHLN CITY OF EAST HELENA	242.83		
UNIV STATE UNIVERSITY	6.00		
SEQL STATE EQUALIZATION	40.00		
VTCH VOCATIONAL TECHNOLOGY	1.50		
LCCY COUNTY (INSIDE CITY)	193.36		
LCCY COUNTY (OUTSIDE CITY)	231.39		
<b>TOTAL</b>		<b>1000.00</b>	

**COUNTY MILLAGE BREAKDOWN:**

<b>INSIDE INCORPORATED CITIES:</b>		
ALLP ALL-PURPOSE		36.42
CEAG COUNTY EXTENSION		1.39
DETS DETENTION SERVICES		13.50
DCDS DETENTION CENTER DEBT SERVICE		4.35
DVNS DIVERSION SERVICES		5.68
DIST DISTRICT COURT		3.53
EINS PERMISSIVE MEDICAL LEVY		9.73
ENTL ENTITLEMENT LEVY		18.15
FAIR FAIRGROUNDS		3.35
HLTH CITY COUNTY HEALTH		7.90
SRSL SHERIFF RETIREMENT		1.01
LBYS LIBRARY		22.14
MTHL MENTAL HEALTH		0.72
PARK PARKS		0.10
SCTZ SENIOR CITIZENS		1.11
SFTY PUBLIC SAFETY		80.70
SARM SEARCH AND RESCUE-MAINTENANCE		1.00
SARD SEARCH AND RESCUE-DEBT SERVICE		0.68
<b>TOTAL</b>		<b>193.36</b>
<b>OUTSIDE INCORPORATED CITIES:</b>		
PLAN TOTAL FROM INSIDE INCORPORATED CITIES		193.36
ROAD PLANNING		3.13
EMRG ROAD		34.80
EMRG EMERGENCY/DISASTER		0.00
<b>TOTAL</b>		<b>231.39</b>

**SCHOOL MILLAGE BREAKDOWN:**

<b>COUNTY SCHOOL LEVIES:</b>		
CELM COUNTY ELEMENTARY		33.00
CERT ELEMENTARY RETIREMENT		24.90
CHGH COUNTY HIGH SCHOOL		22.00
CHTR SCHOOL TRANSPORTATION		5.62
CHRT HIGH SCHOOL RETIREMENT		12.37
<b>TOTAL</b>		<b>97.89</b>

**MILLAGE BY SCHDOL DISTRICT:**

	SCHOOLS	TOTAL
SD01 SCHOOL DISTRICT #1, 2C, 3C	450.27	818.43
SD10 SCHOOL DISTRICT #1 OUT, 2	450.27	681.68
SD04 SCHOOL DISTRICT #4	285.34	526.73
SD08 SCHOOL DISTRICT #8	484.98	931.17
SD09 SCHOOL DISTRICT #9 OUT	484.98	728.37
SD9C SCHOOL DISTRICT #9C	484.98	863.14
SD13 SCHOOL DISTRICT #13	242.70	474.09
SD27 SCHOOL DISTRICT #27	235.05	468.44
SD38 SCHOOL DISTRICT #38	275.61	507.00
SD45 SCHOOL DISTRICT #45	306.48	537.87

**SPECIAL DISTRICT FEES AND MILLAGES:**

<b>FIRE DISTRICTS AND AREAS:</b>				<b>MISCELLANEOUS DISTRICTS:</b>			
					(Fee/Lot)	(Fee/Lot)	
					City	Outside	
3006	AUGUSTA FIRE		19.44	8000	Water Quality District		
3018	AUGUSTA FSA (Structure)	FEE	Variable	8012	Inside city-residential	\$8.80	
3010	BAXENDALE		50.27	8012	Outside city-residential		\$10.75
3007	BIRDSEYE		59.56		Commercial (Gallons/Day)		
3005	CANYON CREEK		28.21	8042A	1000-1999	\$35.16	
3014	DEARBORN FSA(Dwelling)	FEE	Variable	8042B	2000-4999	\$68.08	
3008	EASTGATE		51.10	8042C	5000-9999	\$175.78	
3001	EAST VALLEY		24.28	8042D	Greater than/equal 10,000	\$439.40	
3017	LEWIS & CLARK FSA(Structure)	FEE	Variable	8043A	1000-1999		\$42.97
3004	LINCOLN		27.68	8043B	2000-4999		\$65.94
3012	MARYSVILLE		97.04	8043C	5000-9999		\$214.84
3019	MONTANA CITY		23.22	8043D	Greater than/equal 10,000		\$488.28
3020	TRI-LAKES FSA(Structure)	FEE	Variable	8041	LACASA GRANDE WATER	FEE	\$225.00
3003	WESTSIDE FSA (Structure-\$50 taxable)	FEE	Variable	2532	TEN MILE/PLSNT VLLY SEWER	FEE	\$789.77
3002	WEST VALLEY		19.73	2554	TEN MILE/PLSNT VLLY SEWER DELQ		Variable
3016	WOLF CRK/CRAIG FSA (Structure-\$50 taxable)	FEE	Variable	8075	WOLF CREEK WASTEWATER		180.00
3015	YORK FSA (Structure)	FEE	\$200.00	8077	WOLF CREEK WASTEWATER DELQ		Variable
<b>LANDFILL DISTRICTS:</b>				2574	EAST HELENA DELQ		Variable
8014	AUGUSTA		\$100.00	2558	EAST CLARK ST WASTEWATER 20YR		Variable
8014A-G	- over 1.5 Tons		Variable	2559	EAST CLARK ST WASTEWATER-30YR		Variable
8001	LINCOLN - Residential		\$80.00	8013	SOIL CONSERVATION		1.71
8001	- Equivalent Residential Unit		\$80.00	8020	SOIL CONSERVATION PERMISSIVE MEDICAL		0.18
2482	- MPAYT(\$8/yard-over 12 yards)		\$8/yard	8002	AUGUSTA CEMETERY		1.87
8040	MARYSVILLE		\$79.00	2121	FORESTVALE CEMETERY		3.25
8003	SCRATCHGRAVEL - Residential		\$88.00	2518	OPEN SPACE LANDS		4.60
8003	- Commercial		Volume	2110	TREASURE STATE PARK		8.77
2482	- PAYT(per # over 1.5 ton)		\$0.028 per #	2517	LINCOLN HOSPITAL DISTRICT		14.78
<b>LIGHTING DISTRICTS:</b>				2520	LINCOLN AMBULANCE VALLEY IRRIGATION (per acre)		9.69
4002	MAYNARD (per sq ft)		0.00860	8004	OPERATIONS	FEE	\$21.00
4001	AUGUSTA (per sq ft)		0.0022144	8022	P.A.C. PER HEAD	FEE	\$0.80
8009	PLEASANT VALLEY (per sq ft)		0.01147	8023	Cattle PER HEAD	FEE	\$1.00
<b>MOSQUITO CONTROL DISTRICTS:</b>				8008	FOREST FIRE	FEE	Variable
8008	HELENA VALLEY		3.50				
8019	CRAIG		3.80				

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 09/29/2020 12:17:39 PM Page 4 of 4 Fees: \$0.00  
**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
2587	48 DEGREES NORTH	\$146.26	2533	NORTH FORTY	\$164.65
2508	48 DEGREES NORTH FIRE SYSTEM	\$13.40	2158	NORTH HILLS	\$141.83
2570	48 DEGREES NORTH PARKS	\$22.26	2111	NORTH VALLEY DOWNS (per sq. ft.)	\$0.000632
2535	AMERICAN BAR	\$100.00	2551	NORTHSTAR	\$159.39
2145	APFLEGATE	\$41.29	2142	OLEO ACRES Undeveloped	\$30.00
2580	APFLEGATE MEADOWS	\$210.73	2142	Developed	\$90.00
2470	AUGUSTA	\$45.13	2465	ORO FINO PARK	\$80.00
2514	AUTUMN WIND	\$154.08	2148	OROFINO SUBDIVISION	\$86.50
2130	BEARTOOTH ROAD	\$126.00	2531	PANORAMIC MEADOWS:	\$396.35
2495	BEL AIR ADDN	\$200.41	2501	PIMLEY	\$288.20
2526	BIG SKY SUB Undeveloped	\$83.00	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	\$28.30
2544	BIG VALLEY-CABIN ROAD	\$184.96	2480	PRICKLEY PEAR CREEK -2	\$17.23
2153	BOUNDARY	\$13.76	2481	PRICKLEY PEAR CREEK -3	\$79.68
2540	BRIDGE CREEK	\$145.38	2147	RANCHVIEW	\$120.00
2492	BROADWATER ESTATES	\$97.87	2479	RAVEN ROAD Undeveloped	\$50.00
2584	BUCKBOARD	\$302.06	2479	Developed	\$200.00
2516	BUFFALO HILLS	\$50.00	2586	RED FOX MEADOWS FIRE SYSTEM	\$72.60
2587	CAMELOT	\$111.84	2583	RED FOX MEADOWS ROAD	\$239.36
2589	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	\$216.98	2104	RIDDOCK	\$40.00
2521	CRESTWOOD GREEN	\$328.37	2487	ROSEMARY ACRES	\$117.50
2138	EAGLE RIDGE Undeveloped	\$25.00	2483	ROSENDALE ROAD Undeveloped	\$82.50
2138	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	\$163.75
2510	ELKHORN	\$176.28	2566	SADDLE ROCK FIRE SYSTEM	\$83.33
2548	EMERALD RIDGE	\$215.84	2488	SCHMIDTVILLE	\$68.00
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	Developed	\$127.28
2528	Developed	\$269.18	2151	Fronting-Unimpr Rd Undeveloped	\$31.82
2167	FAWN MEADOW	\$59.42	2151	Developed	\$63.63
2587	FLOOD CONTROL DETENTION POND	\$24.81	2152	Fronting-Unimpr Rd Undeveloped	\$225.00
2499	FOOTHILL	\$157.50	2152	Developed	\$450.00
2509	FOX CROSSING	\$280.45	2512	SKY VIEW	\$188.91
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	2548	SOUTH RIDGE	\$213.70
2181	GABLE ESTATES	\$188.93	2507	SPRUCE	\$202.05
2672	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	\$390.82
2165	GOLDEN ESTATES	\$101.80	2160	TEN MILE	\$455.40
2629	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	2582	VALLEYVIEW FARMS	\$989.81
2590	HAUBER LAKE ESTATES	\$87.00	2472	VANDENBERG	\$47.00
2524	HAYFIELD ESTATES	\$307.85	2583	WALTER DRIVE	\$132.17
2581	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	\$283.16			
2558	HOLMBERG	\$400.00			
2575	KAMP FIRE SYSTEM	\$68.82			
2576	KAMP	\$354.38			
2148	LA CASA GRANDE	\$115.00			
2538	LAKE HOME CONDOMINIUM	\$122.91			
2688	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			
2671	LORAC	\$196.88			
2488	LOWER ROSEMARY	\$17.74			
2477	MAYNARD	\$46.88			
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	Developed		\$242.83
2534	Fronting-Unimpr Rd Undeveloped		\$60.71
2534	Developed		\$121.42
2573	SOUTH FORESTVALE		\$887.71
2486	WOODLAWN WASTEWATER (per lot)		\$15.00
2508	WOODLAWN WATER (per lot)		\$68.39