

RESOLUTION 2021 - 97

**A RESOLUTION AMENDING RESOLUTION 2021- 81 PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS FOR THE FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022
(AMENDED FOR CORRECTIONS TO ATTACHMENT A)**

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 2022 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 FY2022 is 97.04 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 106.72; and

WHEREAS, The Treasure State Acres Park District levy for FY2022 is 8.41 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 21.02; and

WHEREAS, the Valley Mosquito District levy for FY2022 is 4.30 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 6.04; and

WHEREAS, The Craig Mosquito District levy for FY2022 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 2022 budget provides for \$1,366,163, or 8.50 mills to be levied for group health insurance premiums for FY2022, a decrease from the maximum allowed of \$2,454,317, as allowed under 2-9-212, MCA

WHEREAS, the County Commission has approved the operating budget for fiscal year 2022 and computed the amount of taxes, fees, and assessments needed to fund the fiscal year 2021-2022 budget; and

WHEREAS, The County Wide School Levies were incorrect on Resolution 2021-81 Attachment A; 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 6.77 mills for the permissive health levy, 9.68 mills for the Marysville Fire District, 13.69 mills for the Treasure State Acres Park District, 1.74 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 21 day of October, 2021.



LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Andy Hunthausen, Chair

ATTEST:

Amy Reeves, Clerk of the Board

Lewis and Clark County, Montana 2021 - 2022 MILL LEVIES

Attachment A

SPECIAL MILLAGES:																										
	<table style="width: 100%; border-collapse: collapse;"> <tr><td>HLNA</td><td>CITY OF HELENA</td><td style="text-align: right;">161.77</td></tr> <tr><td>HG08</td><td>CITY OF HELENA - G.O.</td><td style="text-align: right;">7.10</td></tr> <tr><td>EHLN</td><td>CITY OF EAST HELENA</td><td style="text-align: right;">226.45</td></tr> <tr><td>UNIV</td><td>STATE UNIVERSITY</td><td style="text-align: right;">6.00</td></tr> <tr><td>SEQL</td><td>STATE EQUALIZATION</td><td style="text-align: right;">40.00</td></tr> <tr><td>VTCH</td><td>VOCATIONAL TECHNOLOGY</td><td style="text-align: right;">1.50</td></tr> <tr><td>LCCY</td><td>COUNTY (INSIDE CITY)</td><td style="text-align: right;">191.69</td></tr> <tr><td>LCCY</td><td>COUNTY (OUTSIDE CITY)</td><td style="text-align: right;">227.65</td></tr> </table>	HLNA	CITY OF HELENA	161.77	HG08	CITY OF HELENA - G.O.	7.10	EHLN	CITY OF EAST HELENA	226.45	UNIV	STATE UNIVERSITY	6.00	SEQL	STATE EQUALIZATION	40.00	VTCH	VOCATIONAL TECHNOLOGY	1.50	LCCY	COUNTY (INSIDE CITY)	191.69	LCCY	COUNTY (OUTSIDE CITY)	227.65	
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COUNTY MILLAGE BREAKDOWN:		
INSIDE INCORPORATED CITIES:		
ALLP	ALL-PURPOSE	36.76
CEAG	COUNTY EXTENSION	1.33
DETS	DETENTION SERVICES	20.35
DCDS	DETENTION CENTER DEBT SERVICE	4.00
DVNS	DIVERSION SERVICES	5.34
DIST	DISTRICT COURT	3.38
EINS	PERMISSIVE MEDICAL LEVY	8.50
ENTL	ENTITLEMENT LEVY	17.36
FAIR	FAIRGROUNDS	3.21
HLTH	CITY COUNTY HEALTH	7.56
SRSL	SHERIFF RETIREMENT	1.20
LBYS	LIBRARY	21.18
MTHL	MENTAL HEALTH	0.69
PARK	PARKS	0.10
SCTZ	SENIOR CITIZENS	1.06
SFTY	PUBLIC SAFETY	58.08
SARM	SEARCH AND RESCUE-MAINTENANCE	0.96
SARD	SEARCH AND RESCUE-DEBT SERVICE	0.63
TOTAL		191.69
OUTSIDE INCORPORATED CITIES:		
	TOTAL FROM INSIDE INCORPORATED CITIES	191.69
PLAN	PLANNING	2.96
ROAD	ROAD	33.00
EMRG	EMERGENCY/DISASTER	0.00
TOTAL		227.65

SCHOOL MILLAGE BREAKDOWN:		
COUNTY SCHOOL LEVIES:		
CELM	COUNTY ELEMENTARY	33.00
CERT	ELEMENTARY RETIREMENT	23.18
CHGH	COUNTY HIGH SCHOOL	22.00
CHTR	SCHOOL TRANSPORTATION	3.06
CHRT	HIGH SCHOOL RETIREMENT	14.47
TOTAL		95.71

MILLAGE BY SCHOOL DISTRICT:			
		SCHOOLS	TOTAL
SD01	SCHOOL DISTRICT #1, 2C, 3C	430.38	790.94
SD10	SCHOOL DISTRICT #1 OUT, 2	430.38	658.03
SD04	SCHOOL DISTRICT #4	291.32	518.97
SD09	SCHOOL DISTRICT #9	453.34	871.48
SD90	SCHOOL DISTRICT #9 OUT	453.34	680.99
SD9C	SCHOOL DISTRICT #9C	453.34	813.90
SD13	SCHOOL DISTRICT #13	234.06	461.71
SD27	SCHOOL DISTRICT #27	255.45	483.10
SD38	SCHOOL DISTRICT #38	270.78	498.43
SD45	SCHOOL DISTRICT #45	312.58	540.23

SPECIAL DISTRICT FEES AND MILLAGES:				
FIRE DISTRICTS AND AREAS:			MISCELLANEOUS DISTRICTS:	
3006	AUGUSTA FIRE	20.23		
3018	AUGUSTA FSA (Structure)	Variable		
3010	BAXENDALE	47.72		
3007	BIRDSEYE	58.34		
3005	CANYON CREEK	28.39		
3014	DEARBORN FSA(Dwelling)	Variable		
3009	EASTGATE	49.01		
3001	EAST VALLEY	23.51		
3017	LEWIS & CLARK FSA(Structure)	Variable		
3004	LINCOLN	26.82		
3012	MARYSVILLE	97.04		
3019	MONTANA CITY	21.10		
3020	TRI-LAKES FSA(Structure)	Variable		
3003	WESTSIDE FSA (Structure-\$50 taxable)	Variable		
3002	WEST VALLEY	18.55		
3016	WOLF CRK/CRAIG FSA (Structure-\$50 taxable)	Variable		
3015	YORK FSA (Structure)	\$200.00		
LANDFILL DISTRICTS:				
8014	AUGUSTA	\$100.00		
8014A-G	- over 1.5 Tons	Variable		
8001	LINCOLN - Residential	\$90.00		
8001	- Equivalent Residential Unit	\$90.00		
2482	- MPAYT(\$8/yard over 12 yards)	\$8/yard		
8040	MARYSVILLE	\$79.00		
8003	SCRATCHGRAVEL - Residential	\$92.00		
8003	- Commercial	Volume		
2462	- PAYT(per # over 1.5 ton)	\$0.026 per #		
LIGHTING DISTRICTS:				
4002	MAYNARD (per sq ft)	0.00860		
4001	AUGUSTA (per sq ft)	0.0022144		
8009	PLEASANT VALLEY (per sq ft)	0.01147		
MOSQUITO CONTROL DISTRICTS:				
8006	HELENA VALLEY	4.30		
8019	CRAIG	3.80		
			(Fee/Lot)	(Fee/Lot)
			City	Outside
8000	WATER QUALITY DISTRICT: inside city-residential		\$8.80	
8012	outside city-residential Commercial (Gallons/Day)			\$10.75
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
2532	TEN MILE/PLSNT VLLY SEWER	FEE		\$789.77
2554	TEN MILE/PLSNT VLLY SEWER DELQ			Variable
8075	WOLF CREEK WASTEWATER			176.00
8077	WOLF CREEK WASTEWATER DELQ			Variable
2574	EAST HELENA DELQ			Variable
2558	EAST CLARK ST WASTEWATER 20YR			Variable
2559	EAST CLARK ST WASTEWATER 30YR			Variable
8013	SOIL CONSERVATION			1.67
8020	SOIL CONSERVATION PERMISSIVE MEDICAL			0.16
8002	AUGUSTA CEMETERY			1.89
2121	FORESTVALE CEMETERY			3.11
2518	OPEN SPACE LANDS			4.15
2110	TREASURE STATE PARK			8.41
2517	LINCOLN HOSPITAL DISTRICT			14.06
2520	LINCOLN AMBULANCE			9.39
	VALLEY IRRIGATION (per acre)			
8004	OPERATIONS	FEE		\$21.00
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 2021 - 2022 MILL LEVIES

Attachment A

SPECIAL DISTRICT FEES AND MILLAGES CONTINUED:

RID MAINTENANCE DISTRICTS:				RID MAINTENANCE DISTRICTS (continued):			
2579	4x4		74.56	2502	MUD SPRINGS		\$387.59
2567	46 DEGREES NORTH		\$146.26	2159	MUNGER ROAD		\$28.51
2568	46 DEGREES NORTH FIRE SYSTEM		\$13.40	2533	NORTH FORTY		\$164.65
2570	46 DEGREES NORTH PARKS		\$22.26	2156	NORTH HILLS		\$141.83
2535	AMERICAN BAR		\$100.00	2551	NORTHSTAR		\$159.39
2145	APPLEGATE		\$41.29	2111	NORTH VALLEY DOWNS	(per sq. ft.)	\$0.00
2560	APPLEGATE MEADOWS		\$210.73	2142	OLEO ACRES	Undeveloped	\$30.00
2470	AUGUSTA		\$45.13	2142		Developed	\$90.00
2514	AUTUMN WIND		\$154.08	2465	ORO FINO PARK		\$80.00
2130	BEARTOOTH ROAD		\$125.00	2146	OROFINO SUBDIVISION		\$86.50
2495	BEL AIR ADDN		\$200.41	2531	PANORAMIC MEADOWS		\$250.00
2526	BIG SKY SUB	Undeveloped	\$63.00	2501	PIMLEY		\$298.20
2526		Developed	\$126.00	2118	PINEHILLS		\$125.00
2135	BIG VALLEY	Undeveloped	\$100.00	2149	PLEASANT VALLEY		\$125.00
2135		Developed	\$200.00	2545	POWDER RIVER COURT		\$144.79
2544	BIG VALLEY-CABIN ROAD		\$184.96	2105	PRICKLEY PEAR CREEK -1		\$26.30
2153	BOUNDARY		\$13.75	2480	PRICKLEY PEAR CREEK -2		\$17.23
2540	BRIDGE CREEK		\$145.38	2481	PRICKLEY PEAR CREEK -3		\$79.66
2492	BROADWATER ESTATES		\$97.87	2147	RANCHVIEW		\$120.00
2564	BUCKBOARD		\$302.06	2479	RAVEN ROAD	Undeveloped	\$50.00
2515	BUFFALO HILLS		\$50.00	2479		Developed	\$200.00
2557	CAMELOT		\$111.84	2586	RED FOX MEADOWS FIRE SYSTEM		\$72.60
2569	CANYON FERRY CROSSING V FIRE SYSTEM		\$16.44	2583	RED FOX MEADOWS ROAD		\$239.36
2578	CANYON FERRY CROSSING V ROAD SYSTEM		\$318.86	2584	RED FOX MEADOWS STORM WATER		\$23.98
2549	CANYON RIDGE		\$494.29	2585	RED FOX MEADOWS TRAILS		\$31.89
2131	COLORADO GULCH	Undeveloped	\$110.99	2134	REDWING	Undeveloped	\$64.50
2131		Developed	\$216.96	2134		Developed	\$180.00
2594	COUNTRY WINDS FIRE SYSTEM		\$283.50	2104	RIDDOCK		\$40.00
2521	CRESTWOOD GREEN		\$328.37	2595	RIMINI		\$87.00
2136	EAGLE RIDGE	Undeveloped	\$25.00	2487	ROSEMARY ACRES		\$117.50
2136		Developed	\$250.00	2483	ROSENDALE ROAD	Undeveloped	\$62.50
8016	EASTGATE I		\$75.00	2483		Developed	\$375.00
8017	EASTGATE II		\$75.00	2500	RYAN MINOR		\$0.00
2516	ELKHORN		\$176.26	2580	SADDLE ROCK		\$183.75
2548	EMERALD RIDGE		\$215.84	2566	SADDLE ROCK FIRE SYSTEM		\$83.33
2140	EVERGREEN ESTATES	Undeveloped	\$32.00	2466	SCHMIDTVILLE		\$56.00
2140		Developed	\$160.00	2151	SETTLER'S COVE		
2528	FANTASY	Undeveloped	\$134.45	2151	Fronting-Imp Rd	Undeveloped	\$63.63
2528		Developed	\$269.18	2151	Fronting-Imp Rd	Developed	\$127.26
2157	FAWN MEADOW		\$59.42	2151	Fronting-Unimpr Rd	Undeveloped	\$31.82
2587	FLOOD CONTROL DETENTION POND		\$24.61	2151	Fronting-Unimpr Rd	Developed	\$63.63
2499	FOOTHILL		\$157.50	2152	SILVER CREEK	Undeveloped	\$225.00
2509	FOX CROSSING		\$170.00	2152		Developed	\$450.00
2550	FOX TROT		\$399.87	2512	SKY VIEW		\$186.91
2523	FRONTIER VILLAGE ESTATES		\$265.00	2491	SOUTH BOUNDARY II		\$145.89
2565	FRONTIER VILLAGE FIRE SYSTEM		\$28.30	2552	SOUTH FORESTVALE		\$149.70
2161	GABLE ESTATES		\$198.93	2546	SOUTHRIDGE		\$213.70
2572	GARDEN VALLEY		\$290.49	2507	SPRUCE		\$202.05
2468	GILBERT		\$47.62	2553	STALLION RIDGE		\$200.00
2510	GLACIER POINT		\$151.00	2120	SUNNYVISTA	Undeveloped	\$93.75
2155	GOLDEN ESTATES		\$101.80	2120		Developed	\$390.62
2529	GRAND VALLEY ESTATES		\$117.67	2150	TEN MILE		\$455.40
2126	GRANDVIEW		\$68.36	2122	TENNESON		\$38.00
2489	GRASS-LAND		\$100.00	2577	TILLY COURT		\$83.63
2163	GREEN ACRES		\$140.00	2525	TIMBERWORKS ESTATES		\$222.56
2498	GRUBER		\$0.00	2115	TOWNVIEW ESTATES		\$220.00
2143	HARRIS		\$120.00	2119	TREASURE STATE ACRES	(per sq. ft.)	\$0.02
2593	HARVEST ACRES FIRE SYSTEM		\$52.50	2562	VALLEYVIEW FARMS		\$650.00
2596	HARVEST ACRES		\$336.99	2472	VANDENBERG		\$47.00
2590	HAUSER LAKE ESTATES		\$87.00	2563	WALTER DRIVE		\$132.17
2524	HAYFIELD ESTATES		\$307.85	2519	WHEAT RIDGE		\$150.00
2561	HELENA VALLEY FLOOD MITIGATION		\$100.00	2581	WHEAT RIDGE PHASE III		\$227.26
2582	HERON CREEK ROAD		\$181.64	2591	WILD WIND		\$155.00
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.)	\$0.00				
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				

RID BOND / LOAN:			
2527	BIG SKY SUBD	Variable	Variable
2543	BIG VALLEY-CABIN ROAD		\$242.53
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
2592	WILD WIND		\$147.89
2486	WOODLAWN WASTEWATER	(per lot)	\$15.00
2506	WOODLAWN WATER	(per lot)	\$68.39