

RESOLUTION 2023 - 83

**A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS
FOR THE FISCAL YEAR JULY 1, 2023 THROUGH JUNE 30, 2024**

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 in 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.
- 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 2024 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 FY2024 is 71.39 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 79.17; and

WHEREAS, the Valley Mosquito District levy for FY2024 is 3.94 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 4.97; and

WHEREAS, the Craig Mosquito District levy for FY2024 is 6.15 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 7.97; 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 2024 budget provides for \$2,020,470, or 9.50 mills to be levied for group health insurance premiums for FY2024, a decrease from the maximum allowed of \$2,827,417, as allowed under 2-9-212, MCA

WHEREAS, the County Commission has approved the operating budget for fiscal year 2024 and computed the amount of taxes, fees, and assessments needed to fund the fiscal year 2023-2024 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 3.79 mills for the permissive health levy, 7.78 mills for the Marysville Fire District, 1.03 mills for the Valley Mosquito District and 1.82 mills for the Craig Mosquito District. The Commission will carry forward the authority to levy these mills in future years.

DATED this 7TH day of September, 2023.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Tom Rolfe, Chair

ATTEST:





Amy Reeves, Clerk of the Board



Lewis and Clark County, Montana 2023 - 2024 MILL LEVIES

Attachment A

SPECIAL MILLAGES:		
	HLNA CITY OF HELENA	143.19
	HG08 CITY OF HELENA - G.O.	5.58
	EHLN CITY OF EAST HELENA	185.57
	UNIV STATE UNIVERSITY	6.00
	SEQL STATE EQUALIZATION	40.00
	VTCH VOCATIONAL TECHNOLOGY	1.50
	LCCY COUNTY (INSIDE CITY)	162.36
	LCCY COUNTY (OUTSIDE CITY)	191.49
		

COUNTY MILLAGE BREAKDOWN:		
INSIDE INCORPORATED CITIES:		
ALLP	ALL-PURPOSE	28.50
CEAG	COUNTY EXTENSION	1.11
DETS	DETENTION SERVICES	17.06
DCDS	DETENTION CENTER DEBT SERVICE	3.08
DVNS	DIVERSION SERVICES	4.48
DIST	DISTRICT COURT	2.83
EINS	PERMISSIVE MEDICAL LEVY	9.50
ENTL	ENTITLEMENT LEVY	14.61
FAIR	FAIRGROUNDS	2.70
HLTH	CITY COUNTY HEALTH	6.34
SRSL	SHERIFF RETIREMENT	1.22
LBYS	LIBRARY	17.71
MTHL	MENTAL HEALTH	0.58
PARK	PARKS	0.08
SCTZ	SENIOR CITIZENS	0.89
SFTY	PUBLIC SAFETY	50.87
SARM	SEARCH AND RESCUE-MAINTENANCE	0.80
SARD	SEARCH AND RESCUE-DEBT SERVICE	0.00
TOTAL		162.36
OUTSIDE INCORPORATED CITIES:		
	TOTAL FROM INSIDE	
	INCORPORATED CITIES	162.36
PLAN	PLANNING	2.40
ROAD	ROAD	26.73
EMRG	EMERGENCY/DISASTER	0.00
TOTAL		191.49

SCHOOL MILLAGE BREAKDOWN:		
COUNTY SCHOOL LEVIES:		
CELM	COUNTY ELEMENTARY	33.00
CERT	ELEMENTARY RETIREMENT	23.52
CHGH	COUNTY HIGH SCHOOL	22.00
CHTR	SCHOOL TRANSPORTATION	2.68
CHRT	HIGH SCHOOL RETIREMENT	13.86
TOTAL		95.06

MILLAGE BY SCHOOL DISTRICT:			
		SCHOOLS	TOTAL
SD01	SCHOOL DISTRICT #1, 2C, 3C	395.36	706.49
SD10	SCHOOL DISTRICT #1 OUT, 2	395.36	586.85
SD04	SCHOOL DISTRICT #4	267.48	458.97
SD09	SCHOOL DISTRICT #9	364.61	712.54
SD90	SCHOOL DISTRICT #9 OUT	364.61	556.10
SD9C	SCHOOL DISTRICT #9C	364.61	675.74
SD13	SCHOOL DISTRICT #13	218.88	410.37
SD27	SCHOOL DISTRICT #27	240.01	431.50
SD38	SCHOOL DISTRICT #38	235.38	426.87
SD45	SCHOOL DISTRICT #45	306.96	498.45

SPECIAL DISTRICT FEES AND MILLAGES:			
FIRE DISTRICTS AND AREAS:			
3006	AUGUSTA FIRE		18.55
3018	AUGUSTA FSA (Structure)	FEE	Variable
3010	BAXENDALE		35.10
3007	BIRDSEYE		51.80
3005	CANYON CREEK		26.68
3014	DEARBORN FSA(Dwelling)	FEE	Variable
3009	EASTGATE		43.21
3001	EAST VALLEY		21.82
3002	LEWIS & CLARK(consid with West Valley-7-1-2022		0.00
3004	LINCOLN		21.68
3012	MARYSVILLE		71.39
3019	MONTANA CITY		15.71
3020	TRI-LAKES FSA(Structure)	FEE	Variable
3003	WESTSIDE FSA (Structure-\$50 taxable)	FEE	Variable
3002	WEST VALLEY		15.08
3016	WOLF CRK/CRAIG FSA (Structure-\$50 taxable)	FEE	Variable
3015	YORK FSA (Structure)	FEE	\$250.00
LANDFILL DISTRICTS:			
8014	AUGUSTA		\$130.00
8014A-G	- over 1.5 Tons		Variable
8001	LINCOLN - Residential		\$135.00
8001	- Equivalent Residential Unit		\$135.00
2482	- MPAYT(\$10/yard over 12 yards)		\$10/yard
8040	MARYSVILLE		\$65.00
8003	SCRATCHGRAVEL - Residential		\$98.00
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		3.94
8019	CRAIG		6.15

MISCELLANEOUS DISTRICTS:			
		(Fee/Lot) City	(Fee/Lot) Outside
WATER QUALITY DISTRICT:			
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
2532	TEN MILE/PLSNT VLLY SEWER	FEE	\$789.77
2554	TEN MILE/PLSNT VLLY SEWER DELQ		Variable
8075	WOLF CREEK WASTEWATER		127.60
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		1.28
8020	SOIL CONSERVATION PERMISSIVE MEDICAL		0.12
8002	AUGUSTA CEMETERY		1.85
2121	FORESTVALE CEMETERY		2.59
2518	OPEN SPACE LANDS		4.67
2110	TREASURE STATE PARK		15.00
2517	LINCOLN HOSPITAL DISTRICT		10.72
2520	LINCOLN AMBULANCE		7.58
VALLEY IRRIGATION (per acre)			
8004	OPERATIONS	FEE	\$29.00
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 2023 - 2024 MILL LEVIES

Attachment A

SPECIAL DISTRICT FEES AND MILLAGES CONTINUED:

RID MAINTENANCE DISTRICTS:			RID MAINTENANCE DISTRICTS (continued):		
2579	4x4	74.56	2575	KAMP FIRE SYSTEM	\$66.82
2567	46 DEGREES NORTH	\$147.83	2576	KAMP	\$354.38
2568	46 DEGREES NORTH FIRE SYSTEM	\$13.54	2148	LA CASA GRANDE	\$200.00
2570	46 DEGREES NORTH PARKS	\$95.00	2538	LAKE HOME CONDOMINIUM	\$122.91
2535	AMERICAN BAR	\$224.00	2588	LAKE HOME ROAD	\$47.81
2145	APPLEGATE	\$41.29	2117	LAMBKINS ROAD	(per sq. ft.) \$0.004900
2560	APPLEGATE MEADOWS	\$210.73	2127	LANNING	\$73.92
2470	AUGUSTA	\$80.00	2141	LIME KILN	(Per Parcel) \$220.00
2514	AUTUMN WIND	\$154.08	2475	LINCOLN	\$90.00
2130	BEARTOOTH ROAD	\$125.00	2602	LONG GULCH	\$175.00
2495	BEL AIR ADDN	\$200.41	2571	LORAC	\$196.88
2526	BIG SKY SUB	\$93.00	2488	LOWER ROSEMARY	\$17.74
2526		Developed \$186.00	2477	MAYNARD	\$200.00
2135	BIG VALLEY	\$100.00	2613	MAYVILLE MANOR	\$420.00
2135		Developed \$200.00	2112	MIDDLEMAS	\$168.00
2544	BIG VALLEY-CABIN ROAD	\$184.96	2154	MOUNT VISTA	Undeveloped \$45.00
2153	BOUNDARY	\$13.75	2154		Developed \$180.00
2540	BRIDGE CREEK	\$200.00	2502	MUD SPRINGS	\$160.00
2492	BROADWATER ESTATES	\$300.00	2159	MUNGER ROAD	\$28.51
2564	BUCKBOARD	\$302.06	2533	NORTH FORTY	\$164.65
2515	BUFFALO HILLS	\$50.00	2156	NORTH HILLS	\$141.83
2557	CAMELOT	\$275.00	2551	NORTHSTAR	\$159.39
2569	CANYON FERRY CROSSING V FIRE SYSTEM	\$16.44	2111	NORTH VALLEY DOWNS	(per sq. ft.) \$0.00342
2578	CANYON FERRY CROSSING V ROAD SYSTEM	\$318.86	2142	OLEO ACRES	Undeveloped \$30.00
2549	CANYON RIDGE	\$494.29	2142		Developed \$90.00
2131	COLORADO GULCH	\$194.00	2614	OLIVET	\$260.00
2131		Developed \$257.00	2465	ORO FINO PARK	\$80.00
2598	COUNTRYSIDE	\$105.00	2146	OROFINO SUBDIVISION	\$86.50
2594	COUNTRY WINDS FIRE SYSTEM	\$283.50	2531	PANORAMIC MEADOWS	\$250.00
2521	CRESTWOOD GREEN	\$430.00	2501	PIMLEY	\$298.20
2136	EAGLE RIDGE	\$25.00	2118	PINEHILLS	\$125.00
2136		Developed \$250.00	2149	PLEASANT VALLEY	\$125.00
8016	EASTGATE I	\$75.00	2545	POWDER RIVER COURT	\$144.79
8017	EASTGATE II	\$75.00	2105	PRICKLEY PEAR CREEK -1	\$26.30
2516	ELKHORN	\$380.00	2480	PRICKLEY PEAR CREEK -2	\$17.23
2548	EMERALD RIDGE	\$215.84	2481	PRICKLEY PEAR CREEK -3	\$79.66
2140	EVERGREEN ESTATES	\$42.00	2147	RANCHVIEW	\$200.00
2140		Developed \$210.00	2479	RAVEN ROAD	Undeveloped \$150.00
2528	FANTASY	\$134.45	2479		Developed \$300.00
2528		Developed \$269.18	2586	RED FOX MEADOWS FIRE SYSTEM	\$72.60
2157	FAWN MEADOW	\$387.00	2583	RED FOX MEADOWS ROAD	\$239.36
2587	FLOOD CONTROL DETENTION POND	\$24.61	2584	RED FOX MEADOWS STORM WATER	\$23.98
2499	FOOTHILL	\$157.50	2585	RED FOX MEADOWS TRAILS	\$31.89
2509	FOX CROSSING	\$170.00	2134	REDWING	Undeveloped \$64.50
2550	FOX TROT	\$399.87	2134		Developed \$180.00
2523	FRONTIER VILLAGE ESTATES	\$265.00	2104	RIDDOCK	\$170.00
2565	FRONTIER VILLAGE FIRE SYSTEM	\$28.30	2595	RIMINI	\$87.00
2161	GABLE ESTATES	\$340.00	2487	ROSEMARY ACRES	\$117.50
2572	GARDEN VALLEY	\$290.49	2483	ROSENDALE ROAD	Undeveloped \$62.50
2468	GILBERT	\$325.00	2483		Developed \$375.00
2510	GLACIER POINT	\$151.00	2580	SADDLE ROCK	\$183.75
2155	GOLDEN ESTATES	\$300.00	2566	SADDLE ROCK FIRE SYSTEM	\$83.33
2608	GOLDEN MEADOWS FIRE SYSTEM	\$70.00	2466	SCHMIDTVILLE	\$162.00
2609	GOLDEN MEADOWS ROAD	\$365.00	2151	SETTLER'S COVE	
2529	GRAND VALLEY ESTATES	\$117.67	2151	Fronting-Imp Rd	Undeveloped \$63.63
2610	GRAND VISTA ESTATES FIRE	\$70.35	2151	Fronting-Imp Rd	Developed \$127.26
2611	GRAND VISTA ESTATES ROAD	\$344.00	2151	Fronting-Unimpr Rd	Undeveloped \$31.82
2126	GRANDVIEW	\$68.36	2151	Fronting-Unimpr Rd	Developed \$63.63
2489	GRASS-LAND	\$100.00	2152	SILVER CREEK	Undeveloped \$225.00
2163	GREEN ACRES	\$300.00	2152		Developed \$450.00
2607	HAHN ROAD	\$100.00	2512	SKY VIEW	\$186.91
2143	HARRIS	\$240.00	2491	SOUTH BOUNDARY II	\$145.89
2593	HARVEST ACRES FIRE SYSTEM	\$52.50	2552	SOUTH FORESTVALE	\$149.70
2596	HARVEST ACRES	\$336.99	2546	SOUTH RIDGE	\$213.70
2590	HAUSER LAKE ESTATES	\$87.00	2507	SPRUCE	\$202.05
2524	HAYFIELD ESTATES	\$307.85	2553	STALLION RIDGE	\$200.00
2561	HELENA VALLEY FLOOD MITIGATION	\$100.00	2120	SUNNYVISTA	Undeveloped \$93.75
2582	HERON CREEK ROAD	\$181.64	2120		Developed \$390.62
2542	HILLVIEW	\$150.00	2150	TEN MILE	\$455.40
2490	HOFF, LOT 3	\$263.16	2122	TENNESON	\$38.00
2556	HOLMBERG	\$400.00	2577	TILLY COURT	\$0.00
2605	JEANNE ROAD	\$95.00	2525	TIMBERWORKS ESTATES	\$222.56
			2115	TOWNVIEW ESTATES	\$220.00

Lewis and Clark County, Montana 2023 - 2024 MILL LEVIES

Attachment A

SPECIAL DISTRICT FEES AND MILLAGES CONTINUED:

RID MAINTENANCE DISTRICTS (continued):				RID MAINTENANCE DISTRICTS (continued):			
2119	TREASURE STATE ACRES	(per sq. ft.)	\$0.0164715	2519	WHEAT RIDGE		\$280.00
2562	VALLEYVIEW FARMS		\$650.00	2581	WHEAT RIDGE PHASE III		\$227.26
2472	VANDENBERG		\$330.00	2591	WILD WIND		\$155.00
2563	WALTER DRIVE		\$132.17	2484	YORK ROAD		\$200.00

RID BOND / LOAN:				RID BOND / LOAN (Continued):			
2599	AUGUSTA		\$18.33	2603	LONG GULCH		\$294.00
2527	BIG SKY SUBD	Variable	Variable	2534	SETTLERS COVE		
2555	CAMELOT		\$98.24	2534	Fronting-Imp Rd	Undeveloped	\$121.42
2597	COUNTRYSIDE		\$123.03	2534	Fronting-Imp Rd	Developed	\$242.83
2606	HAHN ROAD		\$48.00	2534	Fronting-Unimpr Rd	Undeveloped	\$60.71
2541	HILLVIEW		\$237.55	2534	Fronting-Unimpr Rd	Developed	\$121.42
2604	JEANNE ROAD		\$102.00	2573	SOUTH FORESTVALE		\$887.71
2537	LAKE HOME CONDO		\$210.02	2592	WILD WIND		\$85.00
2589	LAKE HOME ROAD		\$301.41	2486	WOODLAWN WASTEWATER	(per lot)	\$15.00
2601	LAMBKINS	Variable	Variable	2506	WOODLAWN WATER	(per lot)	\$68.39
2600	LINCOLN		\$37.75				