

RESOLUTION 2024 - 100

**A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS
FOR THE FISCAL YEAR JULY 1, 2024 THROUGH JUNE 30, 2025**

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 2025 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 FY2025 is 83.50 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 85.62; 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 2025 budget provides for \$2,656,700, or 12.40 mills to be levied for group health insurance premiums for FY2025, a decrease from the maximum allowed of \$3,826,505 as allowed under 2-9-212, MCA

WHEREAS, the County Commission has approved the operating budget for fiscal year 2025 and computed the amount of taxes, fees, and assessments needed to fund the fiscal year 2024-2025 budget; and

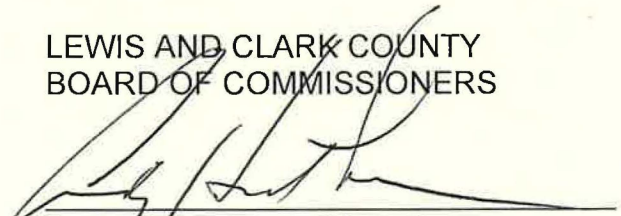


NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lewis and Clark County that the mills set forth in the amended levy sheet (Attachment A) are approved and ordered to be levied.

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 5.46 mills for the permissive health levy, and 2.12 mills for the Marysville Fire District. The Commission will carry forward the authority to levy these mills in future years.

DATED this 5 day of September, 2024.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair

ATTEST:





Amy Reeves, Clerk of the Board



Lewis and Clark County, Montana 2024 - 2025 MILL LEVIES

Attachment A

SPECIAL MILLAGES:		
	HLNA CITY OF HELENA	146.85
	HG08 CITY OF HELENA - G.O.	5.52
	EHLN CITY OF EAST HELENA	192.97
	UNIV STATE UNIVERSITY	6.00
	SEQL STATE EQUALIZATION	40.00
	VTCH VOCATIONAL TECHNOLOGY	1.50
	LCCY COUNTY (INSIDE CITY)	171.51
	LCCY COUNTY (OUTSIDE CITY)	201.98
		

COUNTY MILLAGE BREAKDOWN:		
INSIDE INCORPORATED CITIES:		
ALLP	ALL-PURPOSE	29.52
CEAG	COUNTY EXTENSION	1.16
DETS	DETENTION SERVICES	17.80
DCDS	DETENTION CENTER DEBT SERVICE	3.18
DVNS	DIVERSION SERVICES	4.68
DIST	DISTRICT COURT	2.95
EINS	PERMISSIVE MEDICAL LEVY	12.40
ENTL	ENTITLEMENT LEVY	15.28
FAIR	FAIRGROUNDS	2.82
HLTH	CITY COUNTY HEALTH	6.84
SRSL	SHERIFF RETIREMENT	0.86
LBYS	LIBRARY	18.48
MTHL	MENTAL HEALTH	0.61
PARK	PARKS	0.08
SCTZ	SENIOR CITIZENS	0.93
SFTY	PUBLIC SAFETY	53.09
SARM	SEARCH AND RESCUE-MAINTENANCE	0.83
SARD	SEARCH AND RESCUE-DEBT SERVICE	0.00
TOTAL		171.51
OUTSIDE INCORPORATED CITIES:		
PLAN	TOTAL FROM INSIDE INCORPORATED CITIES	171.51
ROAD	PLANNING	2.51
EMRG	ROAD	27.96
	EMERGENCY/DISASTER	0.00
TOTAL		201.98

SCHOOL MILLAGE BREAKDOWN:		
COUNTY SCHOOL LEVIES:		
CELM	COUNTY ELEMENTARY	33.00
CERT	ELEMENTARY RETIREMENT	12.27
CHGH	COUNTY HIGH SCHOOL	22.00
CHTR	SCHOOL TRANSPORTATION	2.61
CHRT	HIGH SCHOOL RETIREMENT	7.05
TOTAL		76.93

MILLAGE BY SCHOOL DISTRICT:			
		SCHOOLS	TOTAL
SD01	SCHOOL DISTRICT #1, 2C, 3C	368.49	692.37
SD10	SCHOOL DISTRICT #1 OUT, 2	368.49	570.47
SD04	SCHOOL DISTRICT #4	244.65	446.63
SD09	SCHOOL DISTRICT #9	310.52	675.00
SD90	SCHOOL DISTRICT #9 OUT	310.52	512.50
SD9C	SCHOOL DISTRICT #9C	310.52	634.40
SD13	SCHOOL DISTRICT #13	198.15	400.13
SD27	SCHOOL DISTRICT #27	218.50	420.48
SD38	SCHOOL DISTRICT #38	218.89	420.87
SD45	SCHOOL DISTRICT #45	282.80	484.78

SPECIAL DISTRICT FEES AND MILLAGES:			
FIRE DISTRICTS AND AREAS:			
3006	AUGUSTA FIRE		19.39
3018	AUGUSTA FSA (Structure)	FEE	Variable
3010	BAXENDALE		36.49
3007	BIRDSEYE		54.35
3005	CANYON CREEK		28.50
3014	DEARBORN FSA(Dwelling)	FEE	Variable
3009	EASTGATE		45.28
3001	EAST VALLEY		22.64
3004	LINCOLN		23.79
3012	MARYSVILLE		83.50
3019	MONTANA CITY		16.14
TBD	MONTANA CITY 2		25.58
3020	TRI-LAKES FSA(Structure)	FEE	Variable
3003	WESTSIDE FSA (Structure-\$50 taxable)	FEE	Variable
3002	WEST VALLEY		15.74
3016	WOLF CRK/CRAIG FSA (Structure-\$50 taxable)	FEE	Variable
3015	YORK FSA (Structure)	FEE	\$250.00
LANDFILL DISTRICTS:			
8014	AUGUSTA		\$145.00
8014A-G	- over 1.5 Tons		Variable
8001	LINCOLN - Residential		\$144.00
8001	- Equivalent Residential Unit		\$144.00
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)	0.0086000
4001	AUGUSTA	(per sq ft)	0.0022144
8009	PLEASANT VALLEY	(per sq ft)	0.0114700
MOSQUITO CONTROL DISTRICTS:			
8006	HELENA VALLEY		5.15
8019	CRAIG		8.19

MISCELLANEOUS DISTRICTS:			
		(Fee/Lot)	(Fee/Lot)
		City	Outside
8000	WATER QUALITY DISTRICT: 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		135.00
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		1.33
8020	SOIL CONSERVATION PERMISSIVE MEDICAL		0.10
8002	AUGUSTA CEMETERY		1.93
2121	FORESTVALE CEMETERY		2.76
2518	OPEN SPACE LANDS		4.64
2110	TREASURE STATE PARK		15.83
2517	LINCOLN HOSPITAL DISTRICT		1.33
2520	LINCOLN AMBULANCE		8.32
8004	VALLEY IRRIGATION (per acre)		
	OPERATIONS	FEE	\$32.00
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 2024 - 2025 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	\$92.00
2145	APPLEGATE	\$41.29	2117	LAMBKINS ROAD (per sq. ft.)	\$0.007000
2560	APPLEGATE MEADOWS	\$210.73	2127	LANNING	\$155.85
2470	AUGUSTA	\$100.00	2141	LIME KILN (Per Parcel)	\$220.00
2514	AUTUMN WIND	\$154.08	2475	LINCOLN	\$120.00
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		\$186.00	TBD	LUCKY STRIKE	\$320.00
2135	BIG VALLEY	\$100.00	2477	MAYNARD	\$200.00
2135		\$200.00	2613	MAYVILLE MANOR	\$420.00
2544	BIG VALLEY-CABIN ROAD	\$184.96	2112	MIDDLEMAS	\$168.00
2153	BOUNDARY	\$13.75	2154	MOUNT VISTA	\$100.00
2540	BRIDGE CREEK	\$300.00	2154		\$400.00
2492	BROADWATER ESTATES	\$300.00	2502	MUD SPRINGS	\$160.00
2564	BUCKBOARD	\$302.06	2159	MUNGER ROAD	\$28.51
2515	BUFFALO HILLS	\$50.00	2533	NORTH FORTY	\$164.65
2557	CAMELOT	\$275.00	2156	NORTH HILLS	\$0.00
2569	CANYON FERRY CROSSING V FIRE SYSTEM	\$16.44	2551	NORTHSTAR	\$159.39
2578	CANYON FERRY CROSSING V ROAD SYSTEM	\$318.86	2111	NORTH VALLEY DOWNS (per sq. ft.)	\$0.00342
2549	CANYON RIDGE	\$494.29	2142	OLEO ACRES	\$30.00
2131	COLORADO GULCH	\$194.00	2142		\$90.00
2131		\$257.00	2614	OLIVET	\$260.00
2598	COUNTRYSIDE	\$150.00	2465	ORO FINO PARK	\$80.00
2594	COUNTRY WINDS FIRE SYSTEM	\$283.50	2146	ORO FINO SUBDIVISION	\$230.00
2521	CRESTWOOD GREEN	\$430.00	2531	PANORAMIC MEADOWS	\$250.00
2136	EAGLE RIDGE	\$25.00	2501	PIMLEY	\$298.20
2136		\$250.00	2118	PINEHILLS	\$275.00
8016	EASTGATE I	\$75.00	2149	PLEASANT VALLEY	\$125.00
8017	EASTGATE II	\$75.00	2545	POWDER RIVER COURT	\$144.79
2516	ELKHORN	\$380.00	2105	PRICKLEY PEAR CREEK -1	\$52.60
2548	EMERALD RIDGE	\$215.84	2480	PRICKLEY PEAR CREEK -2	\$34.46
2140	EVERGREEN ESTATES	\$42.00	2481	PRICKLEY PEAR CREEK -3	\$159.32
2140		\$210.00	2147	RANCHVIEW	\$200.00
2528	FANTASY	\$134.45	2479	RAVEN ROAD	\$150.00
2528		\$269.18	2479		\$300.00
2157	FAWN MEADOW	\$387.00	2586	RED FOX MEADOWS FIRE SYSTEM	\$72.60
2587	FLOOD CONTROL DETENTION POND	\$24.61	2583	RED FOX MEADOWS ROAD	\$239.36
2499	FOOTHILL	\$157.50	2584	RED FOX MEADOWS STORM WATER	\$23.98
2509	FOX CROSSING	\$170.00	2585	RED FOX MEADOWS TRAILS	\$31.89
2550	FOX TROT	\$399.87	2134	REDWING	\$64.50
2523	FRONTIER VILLAGE ESTATES	\$265.00	2134		\$180.00
2565	FRONTIER VILLAGE FIRE SYSTEM	\$24.88	2104	RIDDOCK	\$170.00
2161	GABLE ESTATES	\$340.00	2595	RIMINI	\$87.00
2572	GARDEN VALLEY	\$290.49	2487	ROSEMARY ACRES	\$240.00
2468	GILBERT	\$325.00	2483	ROSENDALE ROAD	\$217.50
2510	GLACIER POINT	\$151.00	2483		\$435.00
2155	GOLDEN ESTATES	\$300.00	2580	SADDLE ROCK	\$183.75
2608	GOLDEN MEADOWS FIRE SYSTEM	\$70.00	2566	SADDLE ROCK FIRE SYSTEM	\$83.33
2609	GOLDEN MEADOWS ROAD	\$365.00	2466	SCHMIDTVILLE	\$162.00
2529	GRAND VALLEY ESTATES	\$117.67	2151	SETTLER'S COVE	
2610	GRAND VISTA ESTATES FIRE	\$70.35	2151	Fronting-Imp Rd	\$63.63
2611	GRAND VISTA ESTATES ROAD	\$344.00	2151	Fronting-Imp Rd	\$127.26
2126	GRANDVIEW	\$144.15	2151	Fronting-Unimpr Rd	\$31.82
2489	GRASS-LAND	\$100.00	2151	Fronting-Unimpr Rd	\$63.63
2163	GREEN ACRES	\$300.00	2152	SILVER CREEK	\$259.00
2607	HAHN ROAD	\$130.00	2152		\$518.00
2143	HARRIS	\$240.00	2512	SKY VIEW	\$186.91
2593	HARVEST ACRES FIRE SYSTEM	\$52.50	2491	SOUTH BOUNDARY II	\$145.89
2596	HARVEST ACRES	\$336.99	2552	SOUTH FORESTVALE	\$149.70
2590	HAUSER LAKE ESTATES	\$87.00	2546	SOUTHBRIDGE	\$213.70
2524	HAYFIELD ESTATES	\$307.85	2507	SPRUCE	\$202.05
2561	HELENA VALLEY FLOOD MITIGATION	\$100.00	2553	STALLION RIDGE	\$430.00
2582	HERON CREEK ROAD	\$181.64	2120	SUNNYVISTA	\$93.75
2542	HILLVIEW	\$300.00	2120		\$390.62
2490	HOFF, LOT 3	\$263.16	2150	TEN MILE	\$455.40
2556	HOLMBERG	\$400.00	2122	TENNESON	\$38.00
2605	JEANNE ROAD	\$95.00	2525	TIMBERWORKS ESTATES	\$222.56
2615	JUNIPER	\$295.00	2115	TOWNVIEW ESTATES	\$220.00

Lewis and Clark County, Montana 2024 - 2025 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		\$550.00	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		\$154.00
2527	BIG SKY SUBD		\$0.00	TBD	LUCKY STRIKE		\$894.00
2555	CAMELOT		\$0.00	TBD	ORO FINO SUBDIVISION		\$909.00
2597	COUNTRYSIDE		\$123.03	2534	SETTLERS COVE		
2606	HAHN ROAD		\$48.00	2534	Fronting-Imp Rd	Undeveloped	\$121.42
2541	HILLVIEW		\$0.00	2534	Fronting-Imp Rd	Developed	\$242.83
2516	JUNIPER		\$1,005.00	2534	Fronting-Unimpr Rd	Undeveloped	\$60.71
2604	JEANNE ROAD		\$102.00	2534	Fronting-Unimpr Rd	Developed	\$121.42
2537	LAKE HOME CONDO		\$0.00	2573	SOUTH FORESTVALE		\$887.71
2589	LAKE HOME ROAD		\$301.41	2592	WILD WIND		\$85.00
2601	LAMBKINS	Variable	Variable	2486	WOODLAWN WASTEWATER	(per lot)	\$15.00
2600	LINCOLN		\$37.75	2506	WOODLAWN WATER	(per lot)	\$68.39