

RESOLUTION 2024 - 19

A RESOLUTION ORDERING THE BILLING OF 2023 TAXES TO COLLECT ADDITIONAL MILLS

Pursuant to the Montana Supreme Court ruling OP 23-0635, Lewis and Clark County must modify 2023 tax levies and create supplemental tax bills or recalculate second half tax bills to fulfill the Department of Revenue's request to levy 17.3 additional mills.

WHEREAS, the revised or supplemental billing of the 2023 real estate and centrally assessed tax bills will result in 3,759 bills being generated under \$5 (five dollars); and

WHEREAS, the amount due to the State of Montana for real estate and centrally assessed tax bills less than \$5 is a total of \$6,940.38 (six thousand nine hundred forty dollars and thirty-eight cents); and

WHEREAS, due to software constraints Lewis and Clark County will not bill out revised or supplemental tax bills for 2023 real estate or centrally assessed tax bills under \$5; and

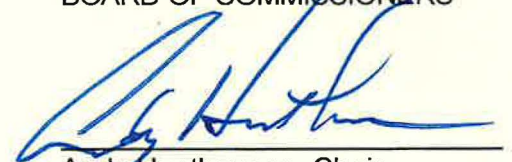
WHEREAS, Lewis and Clark County intends to remit the \$6,940.38 to the State of Montana directly, instead of accruing more expenses by billing out those tax bills and incurring more costs to the taxpayers of Lewis and Clark County; and

WHEREAS, Lewis and Clark County intends to comply with the Court Order by collecting and disbursing to the Department of Revenue the additional 17.3 mills;

NOW, THEREFORE BE IT RESOLVED, by order of the Lewis and Clark County Board of Commissioners that the 2023 revised or supplemental real estate and centrally assessed tax bills for the collection of the additional 17.3 mills ordered by the Montana Supreme Court shall be created without creating 2023 revised or supplemental tax bill under \$5.

Dated this 9 day of April, 2024.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair

ATTEST:



Amy Reeves, Clerk of the Board