

RESOLUTION 2016 - 99

**A RESOLUTION REVISING RESOLUTION 2016-80
PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS
FOR THE FISCAL YEAR JULY 1, 2016 THROUGH JUNE 30, 2017**

WHEREAS, 7-6-4036, MCA, requires the Board of County Commissioners to fix its tax levy by the later of the 1st Thursday in September or within 30 calendar days after receiving certified taxable values; and

WHEREAS, a settlement between the Montana Department of Revenue and Northwestern Energy in October 2016 resulted in the Department allowing local governments to request recertification of the taxable values for tax year 2016; and

WHEREAS, School District #1, 9,38, 45 and 4 in Lewis and Clark County requested recertification of the taxable value and submitted revised mill levies to the County; 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 2017 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 FY2017 is 97.04 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 124.04; and

WHEREAS, The Treasure State Acres Park District levy for FY2017 is 9.82 mills, a decrease from the maximum allowed by 15-10-420, MCA, of 24.52; 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 2017 budget provides for \$1,383,359, or 10.98 mills to be levied for group health insurance premiums for FY2017, a decrease from the maximum allowed of \$1,802,008, as allowed under 2-9-212, MCA

WHEREAS, the County Commission has approved the operating budget for fiscal year 2017 and computed the amount of taxes, fees, and assessments needed to fund the fiscal year 2016-2017 budget; and

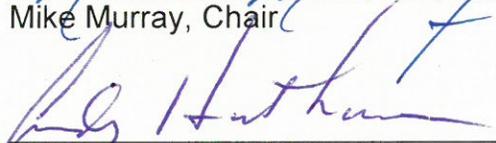
NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lewis and Clark County that the revised school district mills set forth in the amended levy sheet (Attachment A) are approved and ordered to be levied.

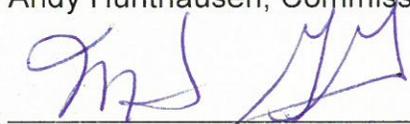
NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of County Commissioners of Lewis and Clark County that, in accordance with 15-10-420(1b), MCA, the full-authorized tax levy has been levied, except for 3.33 mills for the permissive health levy, 27.00 mills for the Marysville Fire District and 14.70 mills for the Treasure State Acres Park District. The Commission will carry forward the authority to levy these mills in future years.

DATED this 01 day of November, 2016.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Mike Murray, Chair


Andy Hunthausen, Commissioner


Susan Good-Geise, Commissioner




Paulette DeHart, Clerk of the Board

LEWIS AND CLARK COUNTY LEVIES FOR SCHOOLS 2016-2017

NO. ELEMENTARY DIST	GNRL	TRAN.	BUS DEPR.	TUITION	NON OPERATING	TECH	ADULT EDUC.	DEBT SRVC	BLDG RSRV	ELEM. TOTAL	HIGH TOTAL	VO TECH	STATE UNIV	STATE EQUAL	COUNTY WIDE	GRAND TOTAL
HELENA 1.1 Out. 3, 3 Out	113.52	23.47	0.00	0.55	0.00	5.46	2.67	1.19	13.10	159.96	80.22	1.50	6.00	40.00	104.06	391.74
KESSLER 2.2C	113.52	23.47	0.00	0.55	0.00	5.46	2.67	2.25	13.10	161.02	80.22	1.50	6.00	40.00	104.06	392.80
TRINITY 4	11.57	19.22	0.00	33.71	0.00	0.00	0.00	0.00	0.00	64.50	80.22	1.50	6.00	40.00	104.06	296.28
EAST HELENA 9, 9 Out	108.05	15.31	9.73	0.00	0.00	6.76	1.01	25.70	0.00	166.56	80.22	1.50	6.00	40.00	104.06	398.34
WOLF CREEK 13	9.43	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.52	80.22	1.50	6.00	40.00	104.06	241.30
AUCHARD CREEK 27	31.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.42	70.87	1.50	6.00	40.00	104.06	253.85
LINCOLN 38	40.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.65	112.88	1.50	6.00	40.00	104.06	305.09
AUGUSTA 45	80.94	2.93	5.21	4.42	0.00	0.00	0.00	0.00	6.68	100.18	70.87	1.50	6.00	40.00	104.06	322.61

NO. HIGH SCHOOL DIST	GNRL	TRAN.	BUS DEPR.	TUITION	TECH	ADULT EDUC.	DEBT SRVC	BLDG RSRV	HIGH TOTAL
HELENA 1	57.86	6.99		0.76		0.69	2.85	6.34	80.22
LINCOLN 38	96.17	16.71			4.73				112.88
AUGUSTA 45	63.14	2.89	4.84						70.87

COUNTY WIDE LEVY (BREAKDOWN)

COUNTY ELEMENTARY	33.00
ELEMENTARY RETIREMENT	29.79
COUNTY HIGH SCHOOL	22.00
SCHOOL TRANSPORTATION	3.88
HIGH SCHOOL RETIREMENT	15.39
TOTAL COUNTY WIDE LEVY	104.06



 Mike Murray Chairperson



 Andy Hunkhauser, Commissioner



 Susan Good Geise, Commissioner

ATTEST:



 Katrina Chaney

 Superintendent of Schools



 Paulette Dehart, Clerk of the Board