



RESOLUTION 2023 - 95

A RESOLUTION AUTHORIZING THE MONTANA ASSOCIATION OF COUNTIES TO REPERESENT THE INTERESTS OF THE COUNTY IN SEEKING A DECLARATORY JUDGMENT FROM THE MONTANA SUPREME COURT REGARDING STATEWIDE MILLS

WHEREAS, there is an ongoing dispute regarding the calculation and levying of statewide mills authorized by Mont. Code Ann. §§ 20-9-331, 333 and 360 and the levying of vocational – technical education mills in Cascade, Lewis and Clark, Missoula, Silver Bow and Yellowstone counties pursuant to Mont. Code Ann. § 20-25-429 which now requires a judicial resolution; and

WHEREAS, the Montana Quality Education Coalition has filed OP-23-0592, a Writ of Mandate, with the Montana Supreme Court listing all 56 counties as Respondent; and

WHEREAS, the State of Montana has filed an action for declaratory relief against Missoula County and its Commissioners and Treasurer, in the Fourth Judicial District Court; and

WHEREAS, taxpayers and other parties have made public statements indicating an intent to initiate additional lawsuits against various counties; and

WHEREAS, the ongoing dispute regarding the proper calculation and levying of statewide education mills is an issue of statewide importance, impacting every property taxpayer in the State, which can and should be more efficiently resolved by an original action before the Montana Supreme Court than separate lawsuits in different courts; and

WHEREAS, the ongoing dispute regarding the proper calculation and levying of vocational – technical education mills in Cascade, Lewis and Clark, Missoula, Silver Bow and Yellowstone counties is a multi-county issue of importance, impacting every property taxpayer in the stated counties, which can and should be more efficiently resolved by an original action before the Montana Supreme Court than separate lawsuits in different courts; and

WHEREAS, pursuant to Mont. Code Ann. § 7-5-2104 the board of county commissioners has jurisdiction and power, under such limitations and restrictions as are prescribed by law, to direct and control the prosecution and defense of all suits to which the county is a party; and

WHEREAS, Lewis and Clark County is a member of the Montana Association of Counties (MACo); and

WHEREAS, MACo has proposed to pursue an original action at the Montana Supreme Court on behalf of its member counties seeking a declaration as the proper interpretation of Mont. Code Ann. § 15-10-420 and the Counties' legal rights and obligations regarding levying of the statewide mills authorized by Mont. Code Ann. §§ 20-9-331, 333 and 360 and the levying of vocational – technical education mills in Cascade, Lewis and Clark, Missoula, Silver Bow and Yellowstone counties pursuant to Mont. Code Ann. § 20-25-429;

NOW THEREFORE BE IT RESOLVED THAT the Lewis and Clark County Board of Commissioners authorize MACo to take all steps necessary to file and prosecute an original action before the Montana Supreme Court regarding the statewide mill levy calculation issues and levying of vocational – technical education mills in Cascade, Lewis and Clark, Missoula, Silver Bow and Yellowstone counties and to represent interests of Lewis and Clark County in that action.

DATED this 19TH day of October, 2023

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Tom Rolfe, Chair

ATTEST:



Amy Reeves, Clerk of the Board

