

**BOARD OF COUNTY COMMISSIONERS  
BROADWATER COUNTY, MONTANA**

**Resolution 2020-\_\_\_\_\_**

**A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS  
FOR THE FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021**

WHEREAS, Pursuant to Section 15-10-305(1)(a), MCA, requires the Board of County Commissioners of Broadwater County, Montana to fix its tax levy by the later of the 2nd Monday 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 and tenths and hundredths of mills; and

WHEREAS, as required by 7-1-2121 and 7-6-4021, MCA, the County did advertise and hold the public hearing for the purpose of receiving comments on its intention to budget increased property tax revenue, and did pass a resolution to budget additional property tax revenue; 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 inflations 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, Section 15-10-420 (1b) MCA 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 2021 budget provides for the County to levy all of its authorized tax levy under 15-10-420, MCA, 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 2021 budget provides for \$392,690.86 for 16.98 mills to be levied for group health insurance premiums, for FY2020/2021, including a premium increase of \$22,572.00 as allowed under 2-9-212, MCA; and

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

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of County Commissioners of Broadwater County that, in accordance with 15-10-420 (1b), MCA, the full –authorized tax levy has been levied.

**DATED this 31<sup>st</sup> day of August 2020.**

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Darrel Folkvord, Chairperson

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Mike Delger, Member

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Laura Obert, Member

**ATTEST:**

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Doug Ellis, Clerk & Recorder/ Treasurer OR

Ann Rauser, Deputy Clerk & Recorder