

RESOLUTION 2024-6

**A GRANITE COUNTY RESOLUTION AMENDING THE MILL LEVY FOR THE STATE EQUALIZATION, COUNTY HIGH SCHOOL EQUALIZATION AND COUNTY ELEMENTARY SCHOOL EQUALIZATION MILL LEVY AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

**WHEREAS**, the Montana Department of Revenue (“Department”) has indicated the number of mills that the board of county commissioners shall levy upon all property in the state and has determined that the ad valorem tax for Fiscal Year 2024 for the State Equalization Aid is 40.00 mills, the County Elementary Equalization Levy is 33.00 mills, and the High School Equalization Levy is 22.00 mills; and,

**WHEREAS**, Section 15-10-420(8), MCA states, that the Department shall calculate, on a statewide basis, the number of mills to be imposed for purposes of [15-10-109](#), [20-9-331](#), [20-9-333](#), [20-9-360](#), and [20-25-439](#). However, the number of mills calculated by the department may not exceed the mill levy limits established in those sections. The mill calculation must be established in tenths of mills. If the mill levy calculation does not result in an even tenth of a mill, then the calculation must be rounded up to the nearest tenth of a mill; and,

**WHEREAS**, the Department performed the calculation under 15-10-420, MCA, and reported that the levy authority for Fiscal Year 2024 is 77.89 mills; and

**WHEREAS** the Montana Supreme Court issued an Order stating that the Department may continue to determine statewide mills by carrying forward any mills exceeding the cap in one year and require counties to apply those mills to reach the cap; and

**WHEREAS**, The Board of Granite County Commissioners must modify the levy to comply with the court order of the Montana Supreme Court and to comply with the State of Montana/Department of Revenue’s request to levy 95 statewide mills.

**NOW THEREFORE BE IT RESOLVED** by the Board of Granite County Commissioners that an additional 17.1 additional mills must be fixed for the State Equalization Aid Levy for a total of 95 mills, as determined by the Montana Department of Revenue, for Fiscal Year 2024 are hereby fixed.

**BE IT FURTHER RESOLVED** that Granite County will send out updated property tax notices (statements), pursuant to MCA Section 15-16-102 *et seq.*, that corrects and includes the additional mills described above, and will do so in a timely manner in March 2024, and with the applicable property taxes being due and payable by the end of the business day on May 31, 2024.

**BE IT FINALLY RESOLVED** that this Resolution shall have an immediate effective date.

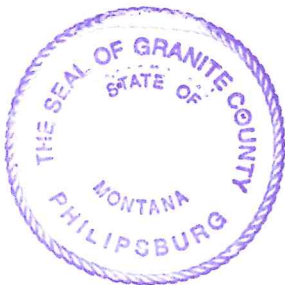
**ADOPTED AND PASSED** this 30th day of January, 2024, A.D.

**BOARD OF COUNTY COMMISSIONERS  
OF GRANITE COUNTY**

*Blanche McLure*  
Blanche McLure, Chairperson

*Scott C. Adler*  
Scott C. Adler, Commissioner

*Charles L. Hinkle*  
Charles L. Hinkle, Commissioner



ATTEST: *Sarah Graham*  
Sarah Graham, Clerk

APPROVED AS TO FORM AND CONTENT:

*Blaine C. Bradshaw*  
Blaine C. Bradshaw, Granite County Attorney