SENATE LOCAL GOVERNMENT
EXHIBIT NO. 4 SB 78
DATE 1.19.09
BILL NO. SB78

RESOLUTION 2008 - 31

SOIL CONSERVATION DISTRICT TAX LIMITATION

It is the intent of the Montana Association of Counties to seek legislation to clarify that the property tax limitation for Soil Conservation Districts is subject to Section 15-10-420 MCA, not a specific number of mills

WHEREAS, the passage of HB 124 in 2001 and property tax limitations being subject to Section 15-10-420 MCA there has been, through that and subsequent legislation, a concerted effort to remove all of the references to specific mill levy limitations from statute; and

WHEREAS, it has been discovered that one such conflict exists for soil conservation district property tax limitations; and

WHEREAS, Section 76-15-501 limits the property tax levy to section 15-10-420; and

WHEREAS, Section 76-15-505 limits the property tax levy to 1.5 mills ; and,

WHEREAS, it has been the intent of the legislature to remove all references to a specific number of mills as a jurisdictions property tax limitation.

NOW, THEREFORE, BE IT RESOLVED, that the Montana Association of Counties seek legislation to remove the 1.5 mill limitation in Section 76-45-515 MCA and replace it with "subject to 15-10-420" to remove the statutory conflict and to be consistent with other property tax limitations.

SPONSOR:	**MACo Staff**
RECOMMENDATION:	**Do pass**
PRIORITY:	**High**
REFERRED TO:	**Budget & Finance Committee** **MT Assoc of Conservation Districts**
ADOPTED:	**Annual Conference, Hamilton, MT September 24, 2008**