

## HOUSE BILL NO. 206

INTRODUCED BY INGRAHAM, WARD, LAKE, MACLAREN

A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THAT A MILL LEVY ELECTION PROPOSAL MUST SPECIFY EITHER THE DOLLAR AMOUNT TO BE RAISED OR THE NUMBER OF MILLS TO BE LEVIED AND WHETHER THE MILL LEVY IS PERMANENT; CLARIFYING THAT THE GOVERNING BODY MAY REDUCE THE LEVY WITHOUT LOSING THE AUTHORITY TO IMPOSE UP TO THE MAXIMUM APPROVED; AND AMENDING SECTION 15-10-425, MCA."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

**Section 1.** Section 15-10-425, MCA, is amended to read:

**"15-10-425. Mill levy election.** (1) A county, consolidated government, incorporated city, incorporated town, school district, or other taxing entity may impose a new mill levy, increase a mill levy that is required to be submitted to the electors, or exceed the mill levy limit provided for in 15-10-420 by conducting an election as provided in this section.

(2) An election conducted pursuant to this section may be held in conjunction with a regular or primary election or may be a special election. The governing body shall pass a resolution, shall amend its self-governing charter, or must receive a petition indicating an intent to impose a new levy, increase a mill levy, or exceed the current statutory mill levy provided for in 15-10-420 on the approval of a majority of the qualified electors voting in the election. The resolution, charter amendment, or petition must include:

(a) the specific purpose for which the additional money will be used;

(b) either:

(i) the specific amount of money to be raised and the approximate number of mills to be imposed; or

~~(c)(ii) the approximate specific number of mills required to be imposed and the approximate amount of money to be raised;~~ and

~~(d)(c) WHETHER THE LEVY IS PERMANENT OR the durational limit, if any,~~ on the levy.

(3) Notice of the election must be prepared by the governing body and given as provided by law. The form of the ballot must reflect the content of the resolution or charter amendment and must include a statement of the impact of the election on a home valued at \$100,000 and a home valued at \$200,000 in the district in terms of actual dollars in additional property taxes that would be imposed on residences with those values if the mill levy

were to pass. The ballot may also include a statement of the impact of the election on homes of any other value in the district, if appropriate.

(4) If the majority voting on the question are in favor of the additional levy, the governing body is authorized to impose the levy in either the amount or the number of mills specified in the resolution or charter amendment.

(5) A governing body, AS DEFINED IN 7-6-4002, may reduce an approved levy in any fiscal year without losing the authority to impose in a subsequent fiscal year up to the maximum amount or number of mills approved in the election. However, nothing in this subsection authorizes a governing body to impose more than the approved levy in any fiscal year or to extend the duration of the approved levy."

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