



Revenue and Transportation Interim Committee

64th Montana Legislature

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TO: Revenue and Transportation Interim Committee

FROM: Megan Moore, Research Analyst

RE: Local Governments Levying Maximum Authorized Mills

DATE: November 25, 2015

This memorandum provides information on counties, cities, and towns that levy mills at the maximum level authorized. Section [15-10-420](#), MCA, limits a governmental entity to a mill levy sufficient to generate the amount of property taxes actually assessed in the prior year plus one-half of the average rate of inflation for the prior 3 years.

The information provided is limited by available data. Counties, cities, and towns are required to file budget documents with the Department of Administration annually. The Department provides a reporting format that includes a spreadsheet for determining the current year authorized levy, but local governments are not required to use this reporting format. The counties, cities, and towns that did not use this spreadsheet are not included in this analysis. The budgets filed with the Department are not regularly audited and may contain errors.

More Than Half of Montana Counties Levy Within 1 Mill of Authorized Maximum

The following lists show counties that levy above the maximum authorized mill levy, at the maximum mill levy, within 1 mill of the maximum authorized, and more than 1 mill less than the maximum authorized.¹ A county may levy above the maximum authorized by carrying forward levy authority from a previous year. The data provided is for fiscal year 2016, if available. Data from fiscal year 2015 is marked with "*", from FY2014 is marked with "~", and from FY 2013 is marked with "^".

Levy above the maximum (3): Broadwater, Big Horn, Flathead

Levy at the maximum (23): Carbon, Chouteau, Custer, Fallon, Fergus^, Glacier~, Hill, Lake, Liberty*, McCone, Madison, Meagher^, Mineral*, Park*, Petroleum, Pondera, Powell, Ravalli, Roosevelt, Sanders, Stillwater, Treasure, Valley

Levy within 1 mill of the maximum (4): Jefferson, Lincoln~, Phillips, Teton

¹Counties that did not use the Department of Administration spreadsheet or did not include complete information in the spreadsheet are: Beaverhead, Carter, Daniels, Gallatin, Garfield, Granite, Judith Basin, Lewis and Clark, Missoula, Prairie, Richland, Rosebud, Wheatland, and Yellowstone.

Levy more than 1 mill less than the maximum (12): Anaconda-Deer Lodge, Blaine, Butte-Silver Bow, Cascade, Dawson, Golden Valley, Musselshell*, Powder River, Sheridan, Sweet Grass, Toole, Wibaux

Many Cities and Towns Levy at the Maximum Mill Levy

The lists below show that 4 cities and towns levy above the maximum, 59 cities and towns levy at the maximum, 4 cities and towns levy within 1 mill of the maximum, and 10 cities and towns levy more than 1 mill less than the maximum.² The data provided is for fiscal year 2016.

Levy above the maximum (4): Colstrip, Glasgow, Roundup, Ryegate

Levy at the maximum (59) : Alberton, Baker, Belgrade, Boulder, Bridger, Broadus, Cascade, Chester, Columbia Falls, Conrad, Culbertson, Cut Bank, Darby, Deer Lodge, Dillon, Ekalaka, Ennis, Eureka, Forsyth, Fort Peck, Geraldine, Hamilton, Harlem, Harlowton, Havre, Helena, Hingham, Hot Springs, Hysham, Joliet, Jordan, Judith Gap, Kevin, Laurel, Libby, Lima, Manhattan, Medicine Lake, Melstone, Moore, Nashua, Opheim, Plains, Plentywood, Plevna, Richey, Saco, Scobey, Shelby, Stevensville, Sunburst, Terry, Three Forks, Troy, Valier, Virginia City, White Sulphur Springs, Wibaux, Winifred

Levy within 1 mill of maximum (4): East Helena, Fort Benton, Stanford, Superior

Levy more than 1 mill less than maximum (10): Big Timber, Chinook, Choteau, Glendive, Hardin, Livingston, Malta, Outlook, Thompson Falls, West Yellowstone³

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²This section contains information on the 77 cities and towns for which annual budgets were posted on the Department of Administration website as of Nov. 23, 2015. There are 129 cities and towns in Montana. The following 21 cities and towns had posted budgets that did not contain the information necessary to determine city or town mill levies: Big Sandy, Broadview, Drummond, Dutton, Flaxville, Froid, Great Falls, Hobson, Ismay, Kalispell, Lavina, Miles City, Pinesdale, Polson, Red Lodge, Rexford, Ronan, Sheridan, St. Ignatius, Whitefish, Wolf Point.

³The West Yellowstone budget indicates that the current year actual levy is not at the maximum levy but does not indicate the current year authorized levy or current year actual levy.