

MILL LEVY HISTORY

OVERVIEW & DATA SOURCES

This document provides information about county mill levies and city mill levies for tax years 2000 through 2018. Attached are mill levy totals by county and by city and line graphs showing the change in mill levies for each county and the largest city within the county. The Montana Tax Foundation provided the data used to prepare the county and city tables and created the line graphs for publication in Montana Taxation 2017-2018.

COUNTY MILL LEVIES

County governments levy property taxes for a variety of purposes including general government, roads, public safety, libraries, health insurance, district court, fairgrounds, search and rescue, fire protection, weed control, debt service, airports, and detention centers. The mill levy figures provided include all levies for which the county makes budget decisions and sets the mill levies and includes inflationary adjustments allowed under 15-10-420, MCA, voted increases above the allowable inflationary increase, and other voted levies.

The following table shows the highest and lowest mill levies and the median and mean levies for 54 Montana counties (excluding Butte-Silver Bow and Anaconda-Deer Lodge) for tax years 2000 and 2018. The table also shows the percentage increase for each measure over the period.

	2000			2018		% Change
	County	Mills		County	Mills	
Highest	McCone	217.55	Highest	Blaine	298.69	37%
Lowest	Rosebud	24.76	Lowest	Rosebud	85.29	245%
Median		105.15	Median		172.10	64%
Mean		109.86	Mean		173.52	58%

Mill levies increased between 2000 and 2018 in all 54 non-consolidated counties except the following four: Carter (4% decrease), Powder River (11% decrease), McCone (11% decrease), and Wibaux (30% decrease). The largest increase in mills was in Petroleum County with an increase of 264%. The average increase in mill levies over the 18-year period is 70% and the median increase is 64%.

CITY MILL LEVIES

Compared with counties, cities and towns levy property taxes for a smaller variety of purposes. In addition to the all-purpose or general fund levy, cities levy property taxes for purposes such as retirement systems, bonds, medical insurance, and fire protection.

The following table shows the highest and lowest mill levies and the median and mean levies for 128 cities and towns in 2000 and 127 cities and towns in 2018.¹ The table also shows the percentage increase from the highest and lowest mill levies in 2000 to the highest and lowest mill levies in 2018.

	2000			2018		% Change
	City	Mills		City	Mills	
Highest	Westby	470.27	Highest	Harlem	754.23	60%
Lowest²	Colstrip	15.52	Lowest	Ekalaka	25.85	67%
Median		105.72	Median		169.07	60%
Mean		114.36	Mean		187.19	64%

Seven cities decreased mill levies over the 18-year period: Sidney (0.05%), Clyde Park (4%), Fort Peck (5%), Hingham (5%), Nashua (36%), Outlook (46%), and Ekalaka (91%). Two cities, Brockton and Rexford, did not levy any mills in 2000 or 2018, though Brockton levied 10 mills in 2008 and 12 mills in 2009. The other 121 cities and towns increased their mills over the period. The largest increase was in Kevin with an increase of 401%. The average increase is 72% and the median is 58%.

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¹ Browning town government ceased to operate in 2016 and stopped levying mills in that year. The town is no longer incorporated.

² Excludes Brockton and Rexford, which did not levy any mills in 2000 or 2018.