

RESOLUTION NO. _____

RESOLUTION ESTABLISHING THE METHOD OF LEVYING VOTED MILLS AS REQUIRED BY LAWS
2025, CHAPTERS 674 AND 767 PASSED IN THE 69TH MONTANA LEGISLATIVE SESSION

WHEREAS, Laws 2025, Chapters 674 and 767 passed in the 69th Montana Legislative Session requires that a taxing entity with a local mill levy limit of a specific number of mills that may be imposed that was authorized by the voters before May 13, 2025, shall elect one of two methods to recalculate those mill levies.

WHEREAS, a taxing entity may either elect to:

(a) transition a voted mill levy to a dollar-based mill levy equal to the amount of property taxes assessed in fiscal year 2025 and thereafter subject to the provisions of 15-10-420(1)(a); or

(b) levy the number of mills in fiscal year 2026 that will generate the amount of property taxes assessed in fiscal year 2025. In fiscal years after 2026, the local government may levy an amount not to exceed the number of mills levied in fiscal year 2026.

WHEREAS, the _____ has the following mill levy authorized by the voters before May 13, 2025:

NOW THEREFORE BE IT RESOLVED, by the _____ Council, that:

- 1) The _____ mill levy will be reset for fiscal year 2026 to the number of mills that will generate the amount of property taxes assessed for the _____ mill levy in fiscal year 2025; and
- 2) The amount of property taxes assessed in fiscal year 2025 for the _____ mill levy was \$ _____; and
- 3) The number of mills that will generate \$ _____ dollars in fiscal year 2026 is _____ and

4) Hereafter, the _____ Council may levy up to _____ mills; and

5) For fiscal year 2026, the _____ Council will levy _____ mills for the _____ mill levy.”

PASSED AND ADOPTED THIS _____ DAY OF _____, 2025

Mayor,
For the

ATTEST: _____
Clerk,