

**OFFICE OF THE GOVERNOR**  
**PROPERTY TAX TASK FORCE**  
STATE OF MONTANA



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**Subcommittee Recommendation Template**

**Subcommittee Name:** Local Government

**Recommendation:**

Voted mill levy elections should be restricted to dollar amounts rather than mill amounts.

**Rationale:**

When mill levies are fixed, reappraisal allows taxing jurisdictions to collect significantly more revenue. Restricting levy elections to dollar amounts requires mill levies to automatically adjust to reappraisal.

**Barriers Addressed:**

Fixed mill levies result in windfalls for taxing jurisdictions when reappraisal raises property values. Restricting mill levies to dollar amounts will naturally control the growth in property taxes when reappraisal increases taxable values.

**Key Strategies:**

The state legislature should strike 15-10-425(2)(b)(ii) to remove the option for voted mills to be established in terms of mills.

**Dissenting Opinions (if applicable):**

None

**Supporting Graphics, Weblinks, or other documentation:**

*<If desired, include a supporting graphic to further illustrate your recommendation>*