

OFFICE OF THE GOVERNOR
PROPERTY TAX TASK FORCE
STATE OF MONTANA



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Subcommittee Recommendation

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 mills to automatically adjust to maintain voter authorized revenue levels.

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), MCA, 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:

(Approved unanimously, without objection, by the Local Government Subcommittee on 7/1/2024)