RESOLUTION NO. 24-3

A RESOLUTION PURSUANT TO §2-9-212 OF THE MONTANA CODE ANNOTATED, AUTHORIZING A PERMISSIVE MEDICAL LEVY FOR FY 2023-24 TO FUND GROUP HEALTH INSURANCE PREMIUM CONTRIBUTIONS BY THE COUNTY.

WHEREAS, Prairie County contributes funds for employee group health insurance premiums;

AND WHEREAS, §2-9-212 MCA permits the County to levy an annual property tax, designated "Permissive Medical Levy," to fund the payment of such health insurance premiums in the amount in excess of the base contribution as determined under §2-18-703(4)(c) MCA for group benefits under §2-18-703 MCA;

AND WHEREAS, such levy is not subject to the mill levy limitation set forth in §15-10-420 MCA;

AND WHEREAS, the County desires to levy such property tax for Fiscal Year 2023-2024.

AND WHEREAS, the provisions of §2-9-212(2)(b) MCA require public hearing upon any increase in such permissive medical levy prior to implementing such levy, and said hearing was noticed and held on September 12, 2023, at 1:00 pm.

NOW THEREFORE, IT IS RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PRAIRIE COUNTY, MONTANA AS FOLLOWS:

That a property tax levy of 39.35 mills be imposed, pursuant to §2-9-212 MCA, for the purposes of funding the premium for group health insurance for Fiscal Year 2023-2024. The final budget after any amendments to the preliminary budget and after considering any public comment is adopted.

An increase in property taxes due to (15-10-420 calculation), permissive levies of $ 6.13, $ 18.39, and $36.77, respectively for a home valued at $100,000, $300,000, and $600,000 is included in this fiscal year budget and is illustrated on the attached calculation sheet of determination of proposed property taxes.

SAID RESOLUTION FINALLY PASSED AND ADOPTED THE BOARD OF COUNTY COMMISSIONERS OF PRAIRIE COUNTY, MONTANA THIS 20th DAY OF SEPTEMBER 2023.

Todd Devlin, Chairperson

Dennis Teske

Christine Keltner

Attest: _____
Shari Robertson, Clerk and Recorder

Determination of Proposed Property Tax Increase

Section 7-6-4020 & Section 7-6-4030, MCA
Aggregate of all Funds/or Permissive Medical Fund
FYE June 30, 2024

Reference Line		Enter amounts in yellow cells		
(1)	**FY2024 Increase(decrease) in property taxes**	$ 6.13	$ 18.39	$ 36.77
= (7) - (13)	(Increase(decrease) in Calculated Total Property tax(line 7) from Calculated Total Property tax(line 13)			
(2)	**FY2024 Calculation**			
(3)	Current Market Value	$ 100,000.00	$ 300,000.00	$600,000.00
(4)	Taxable Rate: 1.35% of Current Market Value	$ 1,350.00	$ 4,050.00	$ 8,100.00
(5)	Taxable Value Per Mill (1/1000th)	$ 1.35	$ 4.05	$ 8.10
(6)	Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	39.35	$ 39.35	$ 39.35
(7)	Calculated Total Property Tax	$ 53.12	$ 159.37	$ 318.74
(8)	**FY2023 Calculation**			
(9)	Current Market Value	$ 100,000.00	$ 300,000.00	$600,000.00
(10)	Taxable Rate: 1.35% of Current Market Value	$ 1,350.00	$ 4,050.00	$ 8,100.00
(11)	Taxable Value Per Mill (1/1000th)	$ 1.35	$ 4.05	$ 8.10
(12)	Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	34.81	$ 34.81	$ 34.81
(13)	Calculated Total Property Tax	$ 46.99	$ 140.98	$ 281.96