

RESOLUTION NO. 25-6

A RESOLUTION PURSUANT TO §2-9-212 OF THE MONTANA CODE ANNOTATED, AUTHORIZING A PERMISSIVE MEDICAL LEVY FOR FY 2024/2025 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 2024-2025.

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 August 28, 2024, at 1:30 pm.

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


That a property tax levy of *45 mills be imposed, pursuant to §2-9-212 MCA, for the purpose of funding the premium for group health insurance for Fiscal Year 2024-2025. 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 \$ 7.63, \$22.88, and \$45.77, 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 4th DAY OF SEPTEMBER 2024.



Todd Devlin, Chairperson

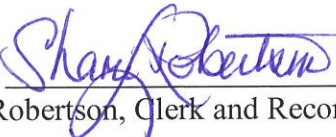


Dennis Teske



Christine Keltner

Attest:


Shari Robertson, Clerk and Recorder

Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2025

Entity Name: PRAIRIE COUNTY

Step A: Input in Yellow Cells		Fiscal Year	Line 1: BASE Year = Total <u>Actual</u> Annual Employer Contribution for Group Benefits in BASE Year Line #2: BUDGET Year: Total Annual Employer Contribution For Group Benefits for <u>Eligible Workers Employed</u> on July 1st	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made (1) or Will Make (2) Employer Contributions to Group Benefits for on July 1st
(1)	BASE Year	2003	\$38,401.00	\$152.38	21
(2)	Budgeting For	2025	\$287,712.00	\$999.00	24
(3)	Increase from BASE Year (Decreases will be reported as zero)			\$846.62	3

Step B:		Fiscal Year	2025
		2025	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund		\$5,155,739.00

Step C:		(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
Calculation of:			
(5) BASE Contribution			
(6) Increase in Employer Contribution from BASE Year			
		\$43,886.86	\$243,825.14

Step D: Must be deposited into Fund 2372		Fund #2372 Permissive Medical Levy		
Transition clause per L2009 SB 491, Section 4, has expired.		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2025	47.29	\$5,155.74
				\$243,825.14

****As the result of having cash available within the Permissive Medical Levy Fund and HRA Reimbursement refunds Prairie County will drop 2.29 mills for insurance premiums, reducing the levied amount to 45 mills rather than the authorized 47.29 mills****

Determination of Proposed Property Tax Increase-Permissive Levy

	Enter amounts in yellow cells		
FY2025 Increase(decrease) in property taxes	\$ 7.63	\$ 22.88	\$ 45.77
(Increase(decrease) in Calculated Total Property tax(line 7) from Calculated Total Property tax(line 13))			
FY2025 Calculation			
Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
Taxable Rate: 1.35% of Current Market Value	\$ 1,350.00	\$ 4,050.00	\$ 8,100.00
Taxable Value Per Mill (1/1000th)	\$ 1.35	\$ 4.05	\$ 8.10
Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	45.00	\$ 45.00	\$ 45.00
Calculated Total Property Tax	\$ 60.75	\$ 182.25	\$ 364.50
FY2024 Calculation			
Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
Taxable Rate: 1.35% of Current Market Value	\$ 1,350.00	\$ 4,050.00	\$ 8,100.00
Taxable Value Per Mill (1/1000th)	\$ 1.35	\$ 4.05	\$ 8.10
Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	39.35	\$ 39.35	\$ 39.35
Calculated Total Property Tax	\$ 53.12	\$ 159.37	\$ 318.74