

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

**RESOLUTION NO. 19767**

**A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS  
FOR FISCAL YEAR JULY 1, 2010 THROUGH JUNE 30, 2011**

**WHEREAS**, §7-6-4036, MCA, requires the City Commission to fix the tax levy by the later of the 2<sup>nd</sup> Monday in August or within 45 calendar days after receiving certified taxable values; and

**WHEREAS**, §15-10-201, MCA, requires the City Commission to fix its tax levy in mills and tenths and hundredths of mills; and

**WHEREAS**, as required by §15-10-203 (2), MCA, the City did advertise and hold the public hearing for the purpose of receiving comments on its intention to budget increased property tax revenue, and did pass a resolution to budget additional property tax revenue; and

**WHEREAS**, §15-10-420, MCA, provides that the City Commission may:

- impose a mill levy sufficient to generate the amount of property taxes actually assessed in the prior year on previously existing property plus one-half of the average rate of inflation for the prior 3 years;
- carry forward the authority to impose the authorized levy;
- levy for any decrease in State reimbursements; and
- apply the levy plus any additional levies authorized by the voters to all property in the governmental unit including newly taxable property; and

**WHEREAS**, the Fiscal Year (FY) 2011 budget provides for the City to levy all of its authorized tax levy under §15-10-420, MCA; and

**WHEREAS**, §2-9-212, MCA, provides authority to increase the City's property tax levy to cover the current year increase in group health insurance premiums, and this authority is not subject to the mill levy limitation imposed by §15-10-420, MCA; and

**WHEREAS**, the Fiscal Year 2011 budget provides for \$1,093,132, or 18.93 mills, to be levied for group health insurance premiums in 2009 for FY 2010, including a premium increase of \$38,878, as allowed under §2-9-212, MCA.

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Resol. # 19767

NOW THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF HELENA, MONTANA:

**Section 1. - Tax Levy Required and Set**

As required by §15-10-201, MCA, the City Commission hereby sets the 2010 tax levy for Fiscal Year 2011 in mills and tenths and hundredths of mills as follows:

Group Health Insurance	18.93 mills	(§2-9-212, MCA)
General Obligation Debt		(§7-7-4265, MCA)
2009 GO Refunding	6.15mills	
2008 GO Parks & Rec	12.19mills	
Limited General Levy	<u>118.55 mills</u>	(§15-10-420, MCA)
Total All Levies	<u>155.82 mills</u>	

In mill levy equivalents, the Fiscal Year 2010 budget allocates this Limited General Levy as follows:

General Purpose Levy	87.12 mills
Planning Levy	8.75
Comprehensive Insurance Levy	6.40
PERS Levy	4.03
Police Retirement Levy	6.91
Fire Retirement Levy	<u>5.34</u>
Total Limited General Levy	<u>118.55</u> mills

**Section 2. – Mill Levy Authority to be Carried Forward**

The 2010 Tax Levy for Fiscal Year 2011 does not have any amounts, or mills, which are less than the maximum tax levy authorized under §15-10-420, MCA. In accordance with §15-10-420 (1b), MCA, the full-authorized tax levy has been levied.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 23<sup>rd</sup> DAY OF AUGUST, 2010.**

**/S/ James E. Smith**  
**MAYOR**

**ATTEST:**

**/S/ Debbie Havens**  
**CLERK OF THE COMMISSION**