

# **RESOLUTIONS OF THE CITY OF HELENA, MONTANA**

## **RESOLUTION NO. 20112**

### **A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015**

**WHEREAS**, §7-6-4036, MCA, requires the City Commission to fix the tax levy by the later of the 1<sup>st</sup> Thursday in September or within 30 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;
- adjust the levy for decreased reimbursements and reimbursed loss of tax base; 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) 2015 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 FY 2015 budget provides for \$1,489,247, or 25.16 mills, to be levied for group health insurance premiums in 2014 for FY 2015, including a premium increase of \$114,644, as allowed under §2-9-212, MCA.

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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 2014 tax levy for FY 2015 in mills and tenths and hundredths of mills as follows:

|                         |                     |                   |
|-------------------------|---------------------|-------------------|
| Group Health Insurance  | 25.16 mills         | (§2-9-212, MCA)   |
| General Obligation Debt |                     | (§7-7-4265, MCA)  |
| 2009 GO Refunding       | 6.47 mills          |                   |
| 2008 GO Parks & Rec     | 11.32 mills         |                   |
| Limited General Levy    | <u>125.22</u> mills | (§15-10-420, MCA) |
| Total All Levies        | <u>168.17</u> mills |                   |

In mill levy equivalents, the FY 2015 Budget allocates this Limited General Levy as follows:

|                              |                     |
|------------------------------|---------------------|
| General Purpose Levy         | 90.62 mills         |
| Planning Levy                | 9.44 mills          |
| Comprehensive Insurance Levy | 5.90 mills          |
| PERS Levy                    | 5.56 mills          |
| Police Retirement Levy       | 7.81 mills          |
| Fire Retirement Levy         | <u>5.89</u> mills   |
| Total Limited General Levy   | <u>125.22</u> mills |

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

The 2014 tax levy for FY 2015 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 18th DAY OF AUGUST, 2014.**

/S/ James E. Smith  
MAYOR

ATTEST:

/S/ Debbie Havens  
CLERK OF THE COMMISSION