

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20555

A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020

WHEREAS, § 7-6-4036, MCA, requires the City Commission to fix the tax levy by the later of the first Thursday after the first Tuesday in September or within 30 calendar days after receiving certified taxable values;

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

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

1. 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;
2. Carry forward the authority to impose the authorized levy;
3. Adjust the levy for decreased reimbursements and reimbursed loss of tax base; and
4. Apply the levy plus any additional levies authorized by the voters to all property in the governmental unit including newly taxable property;

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WHEREAS, the Fiscal Year (FY) 2020 budget provides for the City to levy all of its authorized tax levy under § 15-10-420, MCA;

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 2020 budget provides for \$2,187,057 or 30.17 mills, to be levied for group health insurance premiums for city employees in tax year 2019 for FY 2020, including a premium increase of \$287,026, as allowed under §2-9-212, MCA.

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

Section 1. As required by § 15-10-201, MCA, the Helena City Commission hereby sets the 2019 tax levy for FY 2020 in mills and tenths and hundredths of mills as follows:

Levy	Mills	Authorization
Group Health Insurance	30.17 mills	§ 2-9-212, MCA
2008 Parks & Rec General Obligation Debt	7.14 mills	§ 7-7-4265, MCA
Limited General	122.51 mills	§ 15-10-420, MCA
Fire Department Supplemental	9.26 mills	Voter Approved 2018
Total All Levies	169.08 mills	

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Section 2. The 2019 tax levy for FY 2020 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 (1)(b), MCA, the full-authorized tax levy has been levied.

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF HELENA, MONTANA, THIS 26th DAY OF AUGUST, 2019.

/S/ WILMOT J. COLLINS
MAYOR

ATTEST:

/S/ DEBBIE HAVENS
CLERK OF THE COMMISSION