

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

RESOLUTION NO. 20772

A RESOLUTION PROVIDING FOR THE ANNUAL TAX LEVY IN MILLS FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

WHEREAS, §7-6-4036, MCA, requires the City Commission to fix the tax levy by the later of the 1st Thursday after the 1st Tuesday in September or within 30 calendar days after received 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:

- 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;
- apply the levy plus any additional levies authorized by the voters to all property in the governmental unit including newly taxable property;

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20772

WHEREAS, the Fiscal Year (FY) 2023 budget provides for the City to levy all of its authorized tax levy under Section 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, in tax year 2022 for FY 2022 and this authority is not subject to the mill levy limitation imposed by §15-10-420, MCA; and

WHEREAS, the FY 2023 budget provides for \$2,158,325 or 27.35 mills, to be levied for group health insurance premiums in tax year 2022 for FY 2023, as allowed under §2-9-212, MCA.

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

Section 1. As required by §15-10-201, MCA, the Helena City Commission hereby sets the 2022 tax levy for FY 2023 in mills in tenths and hundredths of mills as follows:

Group Health Insurance	27.35	mills	(§2-9-121, MCA)
General Obligation Debt			
('08 GO Parks & Rec)	7.00	mills	(§7-7-4265, MCA)
Limited General Levy	126.93	mills	(§15-10-420, MCA)
Fire Department Supplemental	12.59	mills	
<u>Total All Levies</u>	<u>173.87</u>	<u>mills</u>	

Section 2. The 2022 tax levy for FY 2023 does not have any amounts, or mills, which are less than the maximum tax levy

RESOLUTIONS OF THE CITY OF HELENA, MONTANA

Resol. 20772

authorized under §15-10-4020, MCA. In accordance with §15-10-4020
(1) (b), MCA, the full-authorized tax levy has been levied.

PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF
HELENA, MONTANA, THIS 12th DAY OF SEPTEMBER, 2022.



ATTEST

CLERK OF THE COMMISSION

MAYOR