



Montana Association of Counties

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PRESS RELEASE

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MONTANA ASSOCIATION OF COUNTIES FULLY SUPPORTS COUNTY'S REQUEST FOR OPINION ON STATEWIDE PROPERTY TAX LEVIES

HELENA, MT – In response to growing concerns regarding property tax increases resulting from high residential reappraisals, Beaverhead County has officially reached out to Montana Attorney General, Austin Knudsen, seeking an opinion on the interpretation of laws related to property tax levies. Their request is supported by the Montana Association of Counties (MACo), demonstrating a unified concern amongst county officials across the state.

Specifically, the request seeks clarification on the calculation of statewide school equalization mills, which significantly impact property tax bills for constituents throughout Montana. According to the request, the State of Montana has consistently levied 95 mills annually, despite a provision in Montana law (Montana Code Annotated 15-10-420) that requires a reduction in levying authority when taxable values increase.

In a letter to Governor Gianforte's Office, Eric Bryson, the Executive Director of MACo, emphasized that county mills are capped as per the same provision in law. The letter states, "When appraised values increase significantly and the taxable values of the jurisdiction rise, the number of mills we [counties] are authorized to levy decreases. Therefore, appreciating values actually decrease our [counties'] levy authority."

The County's request further argues that unless the State is directed to follow the law and adjust their levying authority downwards, it could lead to over-levying property taxpayers under the current reappraisal cycle.

"Counties prepare and send the tax bills for all taxing jurisdictions—in just two weeks—and we anticipate they will receive their annual request from the State to levy the full 95 mills soon," said Bryson. "The Attorney General's opinion on this matter will provide crucial guidance on the interpretation of the law, and it is essential to resolve this question promptly as it directly affects the property tax bills of constituents statewide."

MACo expresses its gratitude to Beaverhead County for demonstrating exceptional leadership in initiating this request.

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