



Beaverhead County Commissioners

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August 18, 2023

Honorable Austin Knudsen
Attorney General
215 N. Sanders Street
Helena, MT 59601

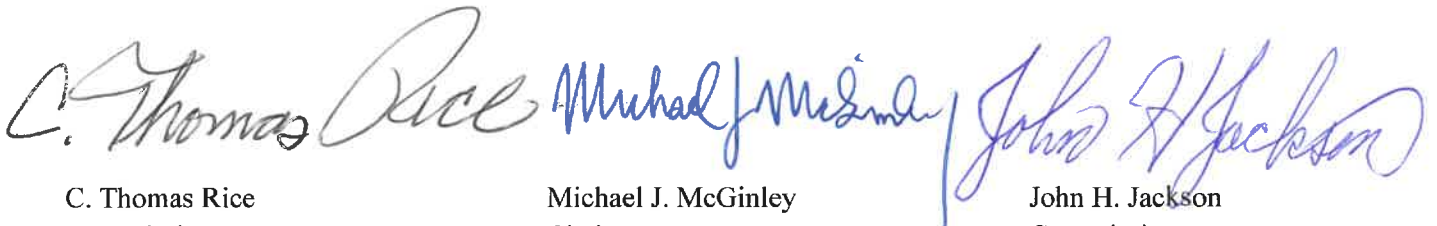
Re: Support Request for Opinion

Dear Attorney General Knudsen:

Beaverhead County Commission would like to be on record to support the "Request for Opinion" requested by Beaverhead County Attorney Jed C. Fitch. We hope you will agree with the analysis and conclusion of County Attorney Jed C. Fitch's Letter.

Because of the high reappraisal values of residential homes in Beaverhead County and across the state, it has become glaringly apparent that the state school 95 mills have been incorrectly levied for many years. All state codes dealing with state school 95 mills, MCA 20-9-331, 333, and 360, start by saying, "subject to 15-10-420." We would appreciate your opinion to correct this situation. Beaverhead County's taxable value calculated to mills is 35,223, up from 26,140 in the previous fiscal year. Subject to MCA 15-10-420 and using the mill levy limitation form, this reduces the ALLOWABLE MILLS from 108.27 in FY2023 to 88.62 in FY2024. This is a decrease of 18% in mills allowed. If the 95 State School mills used this same mill levy limitation form that is required it would allow an increase of revenue by 10.3% or \$255,640 as opposed to an increase of 34.7% or \$862,885 if not subject to MCA 15-10-420. This difference in revenue is approximately \$64.00 for every man, women, child in Beaverhead County. I am sure that no one in the state legislature intended to have the state portion of the local property tax to increase by 34.7%. Thank you for your consideration.

Sincerely,



C. Thomas Rice
Commissioner

Michael J. McGinley
Chairman

John H. Jackson
Commissioner