

**LINCOLN COUNTY**

**STATE OF MONTANA**

BRENT TESKE, COMMISSIONER  
DISTRICT NO. 1, LIBBY

JIM HAMMONS, COMMISSIONER  
DISTRICT NO. 2, TROY

JOSH LETCHER, COMMISSIONER  
DISTRICT NO. 3, EUREKA

CORRINA L. BROWN  
CLERK OF THE BOARD AND COUNTY RECORDER

September 12, 2023

Director Beatty  
Montana Department of Revenue  
PO Box 8018  
Helena MT 59604-8018

Director Beatty:

We are in receipt of your letter indicating the State of Montana has finished calculating the number of mills for fiscal year 2024 that the board of county commissioners are to levy upon all property in the State. Please confirm for us the actual calculated levy authority under MCA 15-10-420(8) and what that reduction amounts to for each of the levies (22, 33, and 40).

Additionally, since you are requesting the board of county commissioners levy above that calculated limitation, please advise us who is making the determination to levy mills in excess of the calculation you are required to perform under 15-10-420(8). The board of county commissioners is to perform an administrative task of setting the levy on the tax bill and we need to know who has authorized the increase in property taxes by adjusting the mills above the cap calculated under 15-10-420.

Sincerely,

Jim Hammons

Brent Teske

Josh Letcher

