



Steve Williams  
Chief In-House Counsel  
217 N 27th Street  
PO Box 35025  
Billings, MT 59107  
Phone: 406-256-2832  
[swilliams@yellowstonecountymt.gov](mailto:swilliams@yellowstonecountymt.gov)

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August 28, 2025

Yellowstone County Board of County Commissioners  
PO Box 35000  
Billings, MT 59107  
*Sent via Email*

Re: Museum Mills

Commissioners:

The County recently received inquiries from members of the public regarding the County's mill levies. Specifically, citizens have sought information regarding whether the mills that have been apportioned to museums are discretionary or if they must be used to fund museums. I have conferred with Finance Director Jen Jones on this issue. We agree, as outlined below, that the mills that have been used to provide funding to the museums are discretionary.

As background information, Yellowstone County levies both discretionary and nondiscretionary mills. The mills historically allocated to museums are discretionary and part of the County's general mills. In the 1980s, Initiative 105 consolidated and capped non-voted county mills into general fund mills. Yellowstone County still chose to identify some of those general fund mills and dedicate them to specific purposes such as the county museums. This was a discretionary act on the part of the Board of County Commissioners.

In 1996, the Board of County Commissioners adopted Resolution 96-80, which sought voter approval for a dedicated museum levy. The resolution specifically noted that "the Museum mill levy is a discretionary taxing unit which may be eliminated and transferred to other mandated county services." Had the voted levy passed, it could have restricted the use of those mills to the dedicated museum purpose. However, the levy did not pass, and the mills remained the same value and within the County's general discretionary authority.

In 2009, § 7-16-2205, MCA – which had provided statutory authorization for certain museum levies – was repealed. Since that time, the museum mills have continued to be treated as part of the County's general discretionary mills.

Because the mills are discretionary, the Board of County Commissioners has the authority to reallocate them during the annual budget process. For the FY26 budget, this occurred at the outset of the process: \$200,000 was reallocated from the museum mills to public safety in the preliminary budget. No subsequent changes have been made to that allocation.

Best regards,

A handwritten signature in black ink, appearing to read 'S. Williams', is positioned above a horizontal line.

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Steven T. Williams  
Chief In-House Counsel  
Yellowstone County Attorney's Office