

**YELLOWSTONE COUNTY BOARD OF COUNTY COMMISSIONERS**

Resolution No. 25-134

**RESOLUTION DIRECTING THE COUNTY TREASURER TO REQUEST REVISED CERTIFIED VALUES FROM THE MONTANA DEPARTMENT OF REVENUE AND TO RECERTIFY COUNTY LEVIES AND ISSUE REVISED TAX STATEMENTS**

**WHEREAS**, the Montana Department of Revenue (DOR) is responsible for determining taxable values for all property within Yellowstone County pursuant to Title 15, MCA; and

**WHEREAS**, House Bill 231 and subsequent administrative implementation resulted in valuation adjustments across multiple classes of property for tax year 2025; and

**WHEREAS**, the County has determined that the valuation adjustments issued by the DOR materially affected the certified taxable values used for calculation of County levies; and

**WHEREAS**, the Department of Revenue has acknowledged that updated values may be provided upon request when necessary to ensure accurate levy certification; and

**WHEREAS**, the Board of County Commissioners finds that use of corrected certified values is necessary to comply with statutory levy limits, maintain uniformity and equity in taxation, and avoid improper or disproportionate tax burdens resulting from valuation changes associated with HB 231; and

**WHEREAS**, the County Treasurer is responsible for preparing and issuing tax statements based on the certified values provided by the DOR and the levies adopted by the Board, and revised values necessarily require recertification and reissuance of statements.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Yellowstone County as follows:

1. The Yellowstone County Treasurer is hereby directed to submit a formal request to the Montana Department of Revenue for issuance of revised certified values for all affected properties and districts within Yellowstone County for the current tax year.
2. Upon receipt of revised certified values from the Department of Revenue, the Treasurer shall rebill based on the revised mills for all County levies, and where applicable, school district and special district levies that rely on certified valuations determined by DOR.
3. The County Treasurer is further directed to prepare, issue, and mail revised tax statements to all affected taxpayers consistent with the recertified values and corrected mill levies, except those properties whose bill would increase less than five dollars.

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4. The Treasurer and County Finance Office are authorized to take all necessary administrative steps to implement this Resolution, including coordination with the Department of Revenue and communication with affected taxing jurisdictions.

Passed and Adopted on the 16th day of December 2025.

BOARD OF COUNTY COMMISSIONERS  
YELLOWSTONE COUNTY, MONTANA.

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Mark Morse, Chair

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Michael J. Waters, Member

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Jeff Martin, Clerk and Recorder

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Chris White, Member

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