

YELLOWSTONE COUNTY BOARD OF COUNTY COMMISSIONERS

Resolution No. 26-121

RESOLUTION FIXING THE TAX LEVY REQUIRED BY ELDER GROVE AND BROADVIEW SCHOOL DISTRICTS AS A RESULT OF REVISED CERTIFIED VALUES FROM THE MONTANA DEPARTMENT OF REVENUE

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, valuation adjustments occurred across multiple classes of property in Elder Grove and Broadview School Districts for tax year 2026; and

WHEREAS, the County has determined that the valuation adjustments issued by the DOR materially affected the certified taxable values used for calculation of School levies and the County Superintendent of Schools has requested updated values from DOR for Elder Grove and Broadview School Districts; and

WHEREAS, the Department of Revenue has acknowledged that updated values may be provided upon request when necessary to ensure accurate levy certification and has provided revised certified values for Elder Grove and Broadview School Districts; 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; and

WHEREAS, the Boards of Trustees of Elder Grove and Broadview School Districts have approved revised mills for Fiscal Year 2027 and the revised mills are provided in Attachment A; 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 that the revised mills for all taxes for the Elder Grove and Broadview School Districts for Fiscal Year 2027 as provided in Attachment A are hereby fixed.

Passed and Adopted on the 27th day of October 2026.

BOARD OF COUNTY COMMISSIONERS
YELLOWSTONE COUNTY, MONTANA.

Mark Morse, Chair

Michael J. Waters, Member

Jeff Martin, Clerk and Recorder

Chris White, Member

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