MEMORANDUM

To: County Commissioners
    County Treasurers
    County Clerk and Recorders
    Montana Association of Counties
    Montana League of Cities and Towns

From: Ryan Osmundson, Director, Governor’s Office Budget & Program Planning
        Brendan Beatty, Director, Montana Department of Revenue

Date: September 11, 2023

Subject: Statewide School Mill Levies for Fiscal Year 2024

The Department of Revenue has finished calculating the number of mills for fiscal year 2024 that the board of county commissioners and other authorized government entities may levy upon all property in the state. The maximum statewide school equalization levy remains at 95 mills. The ad valorem tax on each dollar of taxable valuation for fiscal year 2024 is as follows:

- State Equalization Aid Levy 40.00 Mills
- County Elementary Equalization Levy 33.00 Mills
- High School Equalization Levy 22.00 Mills
- University System Levy 6.00 Mills
- Vocational –Technical Education Levy 1.50 Mills (for five counties)¹

These calculations are in accordance with 15-10-109, 15-10-420, 20-9-331, 20-9-333, 20-9-360, and 20-25-439, MCA.

cc. Scott Mendenhall, Deputy Director
    Kory Hofland, Administrator, Property Assessment Division
    Eric Dale, Administrator, Tax Policy, and Research
    Property Assessment Division Area and Regional Managers

¹ In Cascade, Butte-Silver Bow, Missoula, Yellowstone and Lewis and Clark counties only.

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