




GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

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.