

“Levy-ing” County Tax Resources – A Montana Example

Preface

There are 7 pieces to this “how-to guide,” several pieces are examples taken from Missoula County’s levy proposal in 2008.

The **background** section is intended to catch you up on the very brief history of prevention levies in Montana as well as provide some insight into the state government process.

The **timeline** is taken from Missoula County’s experience, and breaks down the process to individual months.

The remainder of the toolkit provides examples from Missoula County as well as Montana state law documents on tax levies.

1. **Preface and Background** – What is a prevention levy?
2. **Timeline** – Levy Process Month-by-Month
3. **Missoula County’s Statement to Commissioners**
4. **Calculating a Prevention Tax in Montana and Related Levy Laws**

Supplements:

- A. Missoula County’s Print Media Example
- B. Missoula County’s Resolution for Prevention Levy

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Background

What is a county tax levy?

A county property levy is usually collected twice a year to fund county operations. Property tax levies are calculated based upon your property's "assessed valuation" as determined by a county assessor. Property tax is a primary revenue source for county and other local governments such as school, hospital and fire districts. Levies are usually highly contested and seen by many as a tax, not usually very popular where fixed and low income families and retirees have a hard time meeting extra financial burdens.

How much does a property owner pay?

A county assessor determines the value of your property, for example if your property is assessed at \$100,000 and the county's property tax is \$1.07 per \$1,000 assessed valuation, you would owe \$107.00 as the property owner. In Missoula County, the permanent levy raises \$368,920 per year, with a property tax of \$6.14 on a home of \$100,000 assessed value.

Why is this possible and who can make this happen?

Because of [Section 7-6-2527\(25\) M.C.A](#) a county may impose a property tax levy for any public or governmental purpose not specifically prohibited by law. Public and governmental purposes include but are not limited to – (25) prevention programs, including programs that reduce substance abuse. [15-10-420](#) documents the procedure for calculating a tax levy.

*See supplemental word document "**Calculating Prevention Tax**"

* For further research, see supplemental word document "**Related Levy Laws**"

Where to begin?

Identify your county commissioners; this requires a simple Google search. In a county commission government, voters elect a small commission, typically, from five to seven members, on a plurality-at-large voting basis. These commissioners constitute the legislative body of the county and, as a group, are responsible for taxation, appropriations, ordinances, and other general functions. The county commissioners will be present for the public hearing where your elected officers from the levy committee will establish their case for instituting such a tax.

Establish your levy committee. In our realm of work, this is your existing prevention coalition. Determining who will be working towards your goal is a key aspect of the process, like any coalition it is important to make sure you have the right people at your table. Each member should be an invested partner with adequate time and/or resources to devote to the committee's goal, as this process is guided by a strict timeline. Your committee will consist of community leaders and agency directors, members of school boards, child welfare, substance abuse prevention, law enforcement and others. Ideally, these members will each drum up support and create buy-in in their own circles, benefitting the group as a whole.