

## RESOLUTION NO. 26-2

### A RESOLUTION PURSUANT TO §2-9-212 OF THE MONTANA CODE ANNOTATED, AUTHORIZING A PERMISSIVE MEDICAL LEVY FOR FY 2025/2026 TO FUND GROUP HEALTH INSURANCE PREMIUM CONTRIBUTIONS BY THE COUNTY.

**WHEREAS** Prairie County contributes funds for employee group health insurance premiums;

**AND WHEREAS**, §2-9-212 MCA permits the County to levy an annual property tax, designated "Permissive Medical Levy," to fund the payment of such health insurance premiums in the amount in excess of the base contribution as determined under §2-18-703(4)(c) MCA for group benefits under §2-18-703 MCA;

**AND WHEREAS**, such levy is not subject to the mill levy limitation set forth in §15-10-420 MCA;

**AND WHEREAS**, the County desires to levy such property tax for Fiscal Year 2025-2026.

**AND WHEREAS**, the provisions of §2-9-212(2)(b) MCA require public hearing upon any increase in such permissive medical levy prior to implementing such levy, and said hearing was noticed and held a preliminary hearing on August 27, 2025, at 4:00 pm and the final budget hearing on September 3rd, 2025, at 5:00 pm.

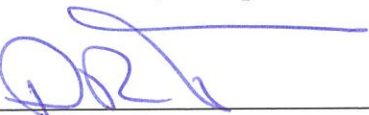
### NOW THEREFORE, IT IS RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PRAIRIE COUNTY, MONTANA AS FOLLOWS:

Section 15-10-420(9) Determination of Permissive Levy for Group Benefits calculates 54.39 mills, which is equivalent to \$282,484.52. Pursuant to §2-9-212 MCA, property tax will be imposed for the purpose of funding the premium for group health insurance for Fiscal Year 2025-2026. The final budget after any amendments to the preliminary budget and after considering any public comment is adopted.

Due to a decrease in the taxable rate of property from 1.35 % to .76 % (HB231, SB542), the property taxes for permissive levies shall also decrease residential property (\$19.41), (\$58.24), and (\$80.58), respectively for a home valued at \$100,000, \$300,000, and \$600,000. These values are included in this fiscal year budget and are illustrated on the attached calculation sheets of determination of proposed property taxes.

### SAID RESOLUTION FINALLY PASSED AND ADOPTED THE BOARD OF COUNTY COMMISSIONERS OF PRAIRIE COUNTY, MONTANA THIS 3rd DAY OF SEPTEMBER 2026.

  
Todd Devlin, Chairperson

  
Dennis Teske

  
Christine Keltner

Attest:   
Shari Robertson, Clerk and Recorder

## Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2026

Entity Name:

Step A: Input in Yellow Cells		Fiscal Year	<i>Line 1:</i> BASE Year = Total <i>Actual</i> Annual Employer Contribution for Group Benefits in BASE Year  <i>Line #2:</i> BUDGET Year: Total Annual Employer Contribution For Group Benefits for <i>Eligible</i> <i>Workers Employed</i> on July 1st	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made (1) or Will Make (2) Employer Contributions to Group Benefits for on July 1st
(1)	BASE Year	2003	\$38,401.00	\$152.38	21
(2)	Budgeting For	2026	\$328,200.00	\$1,094.00	25
(3)	Increase from BASE Year (Decreases will be reported as zero)			\$941.62	4

Step B:		Fiscal Year	2026
		2026	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund	\$5,193,457.00	

Step C:		(5) Increase in Employer Contribution from BASE Year
Calculation of:		
(5) BASE Contribution	(5) BASE Contribution	
(6) Increase in Employer Contribution from BASE Year	\$45,715.48	\$282,484.52

Step D: Must be deposited into Fund 2372		Fund #2372 Permissive Medical Levy		
Transition clause per L2009 SB 491, Section 4, has expired.		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2026	54.39	\$5,193.46
				\$282,484.52

## Determination of Proposed Property Tax Increase-Permissive Levy

### Determination of Proposed Property Tax Increase-Permissive Levy

Section 7-6-4020 & Section 7-6-4030, MCA  
Aggregate of all Funds/or Permissive Medical Fund  
FYE June 30, 2026

	Enter amounts in yellow cells		
<b>FY2026 Increase(decrease) in property taxes</b>	\$ (19.41)	\$ (58.24)	\$ (80.58)
(Increase(decrease) in Calculated Total Property tax(line 7) from Calculated Total Property tax(line 13))			
<b>FY2026 Calculation</b>			
Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
Taxable Rate: variable rate of Current Market Value(HB231, SB542)	\$ 760.00	\$ 2,280.00	\$ 5,220.00
Taxable Value Per Mill (1/1000th)	\$ 0.76	\$ 2.28	\$ 5.22
Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	54.39	\$ 54.39	\$ 54.39
Calculated Total Property Tax	\$ 41.34	\$ 124.01	\$ 283.92
<b>FY2025 Calculation</b>			
Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
Taxable Rate: 1.35% of Current Market Value	\$ 1,350.00	\$ 4,050.00	\$ 8,100.00
Taxable Value Per Mill (1/1000th)	\$ 1.35	\$ 4.05	\$ 8.10
Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	45.00	\$ 45.00	\$ 45.00
Calculated Total Property Tax	\$ 60.75	\$ 182.25	\$ 364.50