



Board of County Commissioners
100 West Laurel Avenue
Plentywood, Montana 59254
406-765-3445
www.sheridancountymt.gov
March 15, 2024

STATEMENT REGARDING SUPPLEMENTAL SECOND HALF 2023 TAX BILLS

The Sheridan County Commissioners attempted to reduce local property taxes by levying the 77.9 mills the Department of Revenue calculated as necessary to satisfy the State School Equalization Levy statutory requirement. Governor Gianforte challenged the property tax reduction and the Supreme Court sided with the Governor. We are now required to levy the maximum 95 mills instead of the 77.9 mills calculated by the Department of Revenue. The additional 17.1 mills are billed on the second half tax payment, see enclosed.

This represents an additional 17.1 mills distributed as follows:

- 7.1 mills for State Equalization Aid
- 6.0 mills for County Elementary Equalization
- 4.0 mills for High School Equalization

For further clarification, please contact: Department of Revenue at 406-444-6900 or DORCustomerAssistance@mt.gov or Governor Gianforte's office at 406-444-3111.

NOTE:

If you have paid your 2023 taxes in full, enclosed is the supplemental billing to collect the additional mills as directed by the Department of Revenue.

If you have paid your first half 2023 taxes the additional mills are included in the second half payment. This is why the amount due is different from the original tax bill sent in October of 2023.

If your first half 2023 taxes are DELINQUENT, the amount shown on the supplemental bill does NOT reflect the penalty and interest and is stamped as so. Please call our office at 406-765-3414 for the updated amount due for both halves.

*****Also, please note that if ANY portion of 2023 taxes are NOT paid (including the supplemental portion) that Mont. Code Ann. 15-17-125 still applies and Sheridan County will be forced to place a tax lien on the property on August 1, 2024.***

The Montana Supreme Court determined that the Department of Revenue has the authority to direct counties to levy above the current mill levy calculation limitation each year if reserved mills are determined to be available. The DOR has verified that the school equalization mills – under the statutory limitations that adjust mills down when taxable values increase – are reduced from 95 mills to 77.9 mills for this tax year. However, the DOR, under the direction of the Governor's Budget Office and Governor Gianforte, is directing the County to levy extra mills they hold in reserve to generate additional revenue from property taxpayers in Montana. The Supreme Court ordered counties to comply; therefore, your second half taxes will necessarily be increased to comply with the request from the DOR as directed by the Governor and the Order from the Montana Supreme Court.