

RESOLUTION NO. 2023-27

**A RESOLUTION AUTHORIZING MACO TO REPERESNT THE INTERESTS OF THE COUNTY IN SEEKING A DECLARATORY JUDGMENT FROM THE MONTANA SUPREME COURT REGARDING STATEWIDE MILLS**

**WHEREAS**, there is an ongoing dispute regarding the calculation and levying of statewide mills authorized by Mont. Code Ann. §§ 20-9-331, 333 and 360 which now requires a judicial resolution; and

**WHEREAS**, the Montana Quality Education Coalition has filed OP-23-0592, a Writ of Mandate, with the Montana Supreme Court listing all 56 counties as Respondent; and

**WHEREAS**, the State of Montana has filed an action for declaratory relief against Missoula County and its Commissioners and Treasurer, in the Fourth Judicial District Court; and

**WHEREAS**, taxpayers and other parties have made public statements indicating an intent to initiate additional lawsuits against various counties; and

**WHEREAS**, the ongoing dispute regarding the proper calculation and levying of statewide education mills is an issue of statewide importance, impacting every property taxpayer in the State, which can and should be more efficiently resolved by an original action before the Montana Supreme Court than separate lawsuits in different courts; and

**WHEREAS**, pursuant to Mont. Code Ann. § 7-5-2104 the board of county commissioners has jurisdiction and power, under such limitations and restrictions as are prescribed by law, to direct and control the prosecution and defense of all suits to which the county is a party; and

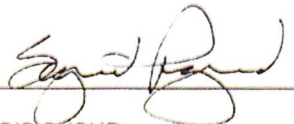
**WHEREAS**, Petroleum County is a member of the Montana Association of Counties (MACo); and

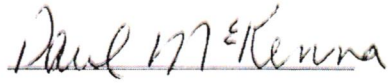
**WHEREAS**, MACo has proposed to pursue an original action at the Montana Supreme Court on behalf of its member counties seeking a declaration as the proper interpretation of Mont. Code Ann. § 15-10-420 and the Counties' legal rights and obligations regarding levying of the statewide mills authorized by Mont. Code Ann. §§ 20-9-331, 333 and 360;

**NOW THEREFORE BE IT RESOLVED THAT** the Petroleum Board of County Commissioners authorize MACo to take all steps necessary to file and prosecute an original action before the Montana Supreme Court regarding the state wide mill levy calculation issues and to represent interests of Petroleum County in that action.

Dated this 23 day of October, 2023.

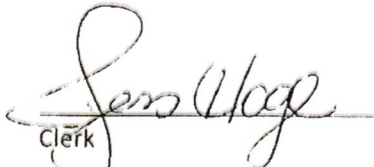
BOARD OF COMMISSIONERS

  
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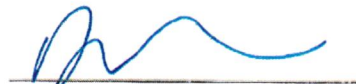
  
\_\_\_\_\_  
PAUL MCKENNA

ATTEST

  
\_\_\_\_\_  
CRAIG IVERSON

  
\_\_\_\_\_  
Clerk

I have read this resolution.

  
\_\_\_\_\_  
County Attorney