

Mill Levy Changes 2025 – 2026 RIC Committee 1/05/2026

The following local government mill levy comparisons are gathered from data we compile as reported by counties and cities. As you see, mill levies increased significantly this year as expected. The main reason for the increase is due to the reduction in taxable values resulting from the passage of HB 231/SB 542. The tax rate reductions in these bills reduced the taxable value of residential property and small commercial properties compared to the values in 2024.

Other reasons for mill levy increases are increases in permissive health levies and possibly some local governments using their banked mills due to the uncertainty that they will be available if future legislatures make changes to the current mill banking statute.

The increase in property tax revenue to local governments is the product of taxable value and mill levies. Revenue increases to local governments are not proportional to the mill levy increases. Local governments are still restrained by 15-10-420 to $\frac{1}{2}$ the rate of inflation and new property this budget cycle.

The mill levy increases do cause a proportional increase in taxes for those classes of property that did not receive a tax rate adjustment.

Mill levies were reduced by local governments after the 2023 reappraisal when taxable values of residential and commercial properties increased due to the increase in market value that cycle.

Soon we will have comparisons of the taxable values, mill levies, and property tax revenue for the last 4 years for counties and the major cities.

Carter County

Ekalaka – All Purpose Levy last year was 233.11 – this year 308.83

Chouteau County

Fort Benton – General Fund last year was 177.94 – this year 256.39

Daniels County – General Fund last year was 88.54 - this year 105.21

Fergus County

Lewistown – General Fund last year was 183.15 – this year 220.44

Gallatin County

Belgrade – General Fund last year was 61.61 – this year 80.97 – Permissive Levy last year was 10.43 – this year 18.36 – Public Safety last year was 68.00 this year 80.34

Garfield County

Jordan – All Purpose Levy last year was 168.17 – this year 246.97

Glacier County – Public Safety last year as 35.33 – this year 72.30

Cut Bank – General Fund last year was 225.07 – this year 310.83 – Permissive Medical last year 16.18 this year 40.98

Granite County

Philipsburg – General Fund last year was 54.25 – this year 89.45

Hill County

Havre – All Purpose Levy last year was 148.29 – this year 189.51 – Permissive Medical – last year was 40.79 – this year 60.86

Hingham – General Fund last year was 53.00 this year 73.00

Judith Basin County

Hobson – General Fund last year was 102.76 – this year 136.57

Stanford – General Fund last year was 116.87 - this year 156.51

Liberty County

Chester – General Fund last year was 154.39 – this year 188.31

Lincoln County

Libby - General Fund last year was 98.03 - this year 123.17

Phillips County

Saco – General Fund last year was 522.27 – this year 665.05

Pondera County

Conrad – General Fund last year was 85.50 – this year 119.48

Valier - General Fund last year was 100.63 - this year 139.68

Ravalli County

Stevensville - General Fund last year was 72.67 – this year 95.17

Roosevelt County

Wolf Point - General Fund last year was 257.22 - this year 342.13

Bainville - General Fund last year was 251.41 - this year 381.67

Rosebud County

Forsyth – All Purpose Levy last year 294.30 this year 371.62 – Permissive Medical – last year 22.09 – this year 31.81 – totals – last year was 316.39 this year 403.43

Sanders County

Thompson Falls – General Fund last year was 223.59 – this year 281.30

Hot Springs - General Fund last year was 215.66 – this year 270.60

Sheridan County

County last year was 117.16 this year 132.54

Medicine Lake last year 502.59 this year 696.38

Outlook - last year 176.35 – this year 228.65

Silver Bow

General Fund – last year 172.19 – this year 232.49

Walkerville – General Fund last year 57.76 this year 79.98

Stillwater County

Columbus – General Fund last year 155.85 this year 234.65

Sweet Grass County

Big Timber - General Fund last year 121.75 this year 157.82

Teton County

Dutton – General Fund last year – 199.40 this year 249.60

Choteau - General Fund last year 78.34 – this year 100.29

Fairfield - General Fund last year 142.70 – this year 187.95

Toole County

Kevin – General Fund last year – 420.71 this year 580.19

Shelby - General Fund last year 206.76 – this year 281.40

Treasure County

Hysham – General Fund last year 439.00 – this year 553.37

Valley County

Fort Peck - General Fund last year – 75.78 this year 95.95 – permissive medical last year .93 – this year 3.84

St. Marie Fire last year 417.39 this year 634.82

Nashua – last year 188.86 this year 263.52

Wibaux County

Wibaux – General Fund last year was 208.47 – this year 258.85

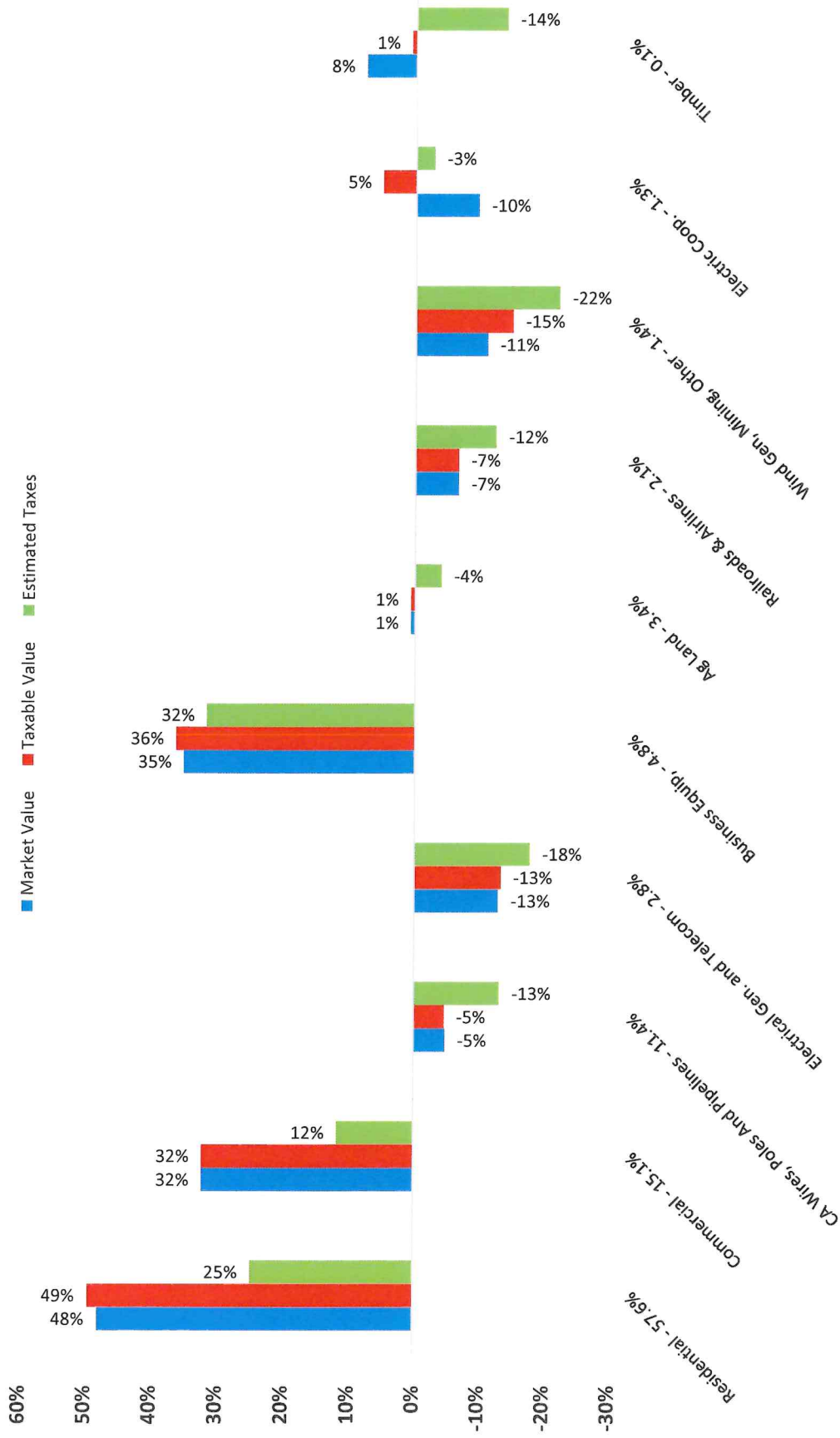
Yellowstone County

Laurel – All Purpose Levy last year was 70.53 – this year 100 – PERS – last year 9.00 this year 25.00 – most went up – total levy last year 220.91 – this year 281.83

Billings had increases also

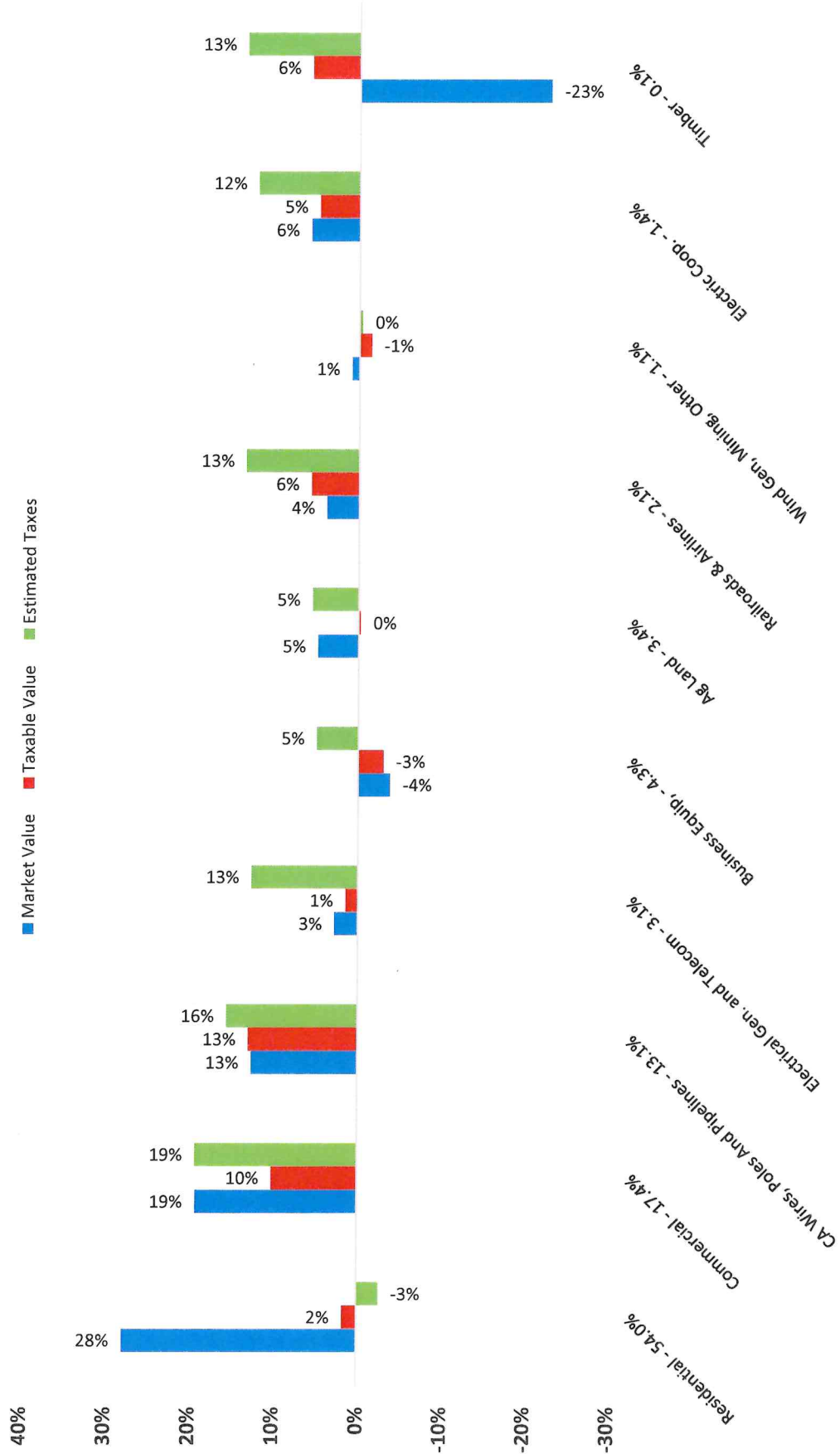
Percent Change in Montana Property, 2022 - 2023

Market Value, Taxable Value, and Taxes Paid, By Class



Property Class and Share of Taxes Paid

Percent Change in Montana Property, 2024 - 2025
Market Value, Taxable Value, and Taxes Paid, By Class



Property Class and Share of Taxes Paid