

Mill Levy Elections

Question from December 2022: Can an election for a mill levy for libraries be placed on the school district ballot?

Answer: Most likely no. It appears that a city or county cannot place a question about a mill levy election on a school district ballot. The law says local governments can place a question on the primary or general election day. If the local government chooses to place the question on the ballot as a special election conducted by mail, it can do so on any day other than the primary election, general election, or regular school election day.

Libraries who are asking voters for more mills should plan on having the ballot issue be on a primary or general election or they can ask for a special election – as long as they are not coinciding with the school election.

See documents below for MCA information.

15-10-425 Mill levy election.

(1) A county, consolidated government, incorporated city, incorporated town, school district, or other taxing entity may impose a new mill levy, increase a mill levy that is required to be submitted to the electors, or exceed the mill levy limit provided for in [15-10-420](#) by conducting an election as provided in this section.

(2) An election pursuant to this section must be held in accordance with [Title 13, chapter 1, part 4 or 5, or Title 20](#) for school elections, whichever is appropriate to the taxing entity. The governing body shall pass a resolution, shall amend its self-governing charter, or must receive a petition indicating an intent to impose a new levy, increase a mill levy, or exceed the current statutory mill levy provided for in [15-10-420](#) on the approval of a majority of the qualified electors voting in the election. The resolution, charter amendment, or petition must include:

- (a) the specific purpose for which the additional money will be used;
- (b) either:
 - (i) the specific amount of money to be raised and the approximate number of mills to be imposed; or
 - (ii) the specific number of mills to be imposed and the approximate amount of money to be raised; and
- (c) whether the levy is permanent or the durational limit on the levy.

(3) Notice of the election must be prepared by the governing body and given as provided in [13-1-108](#). The form of the ballot must reflect the content of the resolution or charter amendment and must include a statement of the impact of the election on a home valued at \$100,000 and a home valued at \$200,000 in the district in terms of actual dollars in additional property taxes that would be imposed on residences with those values if the mill levy were to pass. The ballot may also include a statement of the impact of the election on homes of any other value in the district, if appropriate.

(4) If the majority voting on the question are in favor of the additional levy, the governing body is authorized to impose the levy in either the amount or the number of mills specified in the resolution or charter amendment.

(5) A governing body, as defined in [7-6-4002](#), may reduce an approved levy in any fiscal year without losing the authority to impose in a subsequent fiscal year up to the maximum amount or number of mills approved in the election. However, nothing in this subsection authorizes a governing body to impose more than the approved levy in any fiscal year or to extend the duration of the approved levy.

Date Of Local Government Elections -- Call For Election

13-1-405. Date of local government elections -- call for election. (1) A local government election must be held on the same day as the primary election day established in [13-1-107](#) or the general election day established in [13-1-104](#), except that an election concerning funding may be called as a special election.

(2) A local government election may not be held sooner than 85 days after the date of the order or resolution calling for the election.

(3) Pursuant to [13-19-201](#), the governing body authorized by law to call an election shall specify in the order or resolution calling for the election whether the governing body is requesting that the election be conducted by mail.

History: En. Sec. 9, Ch. 49, L. 2015.

13-1-101. Definitions. As used in this title, unless the context clearly indicates otherwise, the following definitions apply:

...

(49) "Special election" means an election held on a day other than the day specified for a primary election, general election, or regular school election.