

**MONTANA SUPREME COURT ORDER 23-0635 2023  
SUPPLEMENTAL/REVISED REAL PROPERTY STATEMENT**

The Custer 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. Custer County is 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 will be billed on the second half tax payment.

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 @ 406-444-6900 or**  
[DORCustomerAssistance@mt.gov](mailto:DORCustomerAssistance@mt.gov) or  
**Governor’s Office @ 406-444-3111.**

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 Department 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 Department of Revenue, 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 Department of Revenue as directed by the Governor and the Order from the Montana Supreme Court. Please remember that the local county employees and Department of Revenue employees did not play a role in this decision and the work they do is centered on complying with laws passed by the Legislature.

***Please remember that the Custer County Treasurer's Office and the local Department of Revenue employee did not play a role in this decision and the work they do is centered on complying with laws passed by the State of Montana.***

**TAXPAYER INFORMATION REGARDING SUPPLEMENTAL/CORRECTED TAX STATEMENTS**

2023 TAXES PAID IN FULL	1 <sup>ST</sup> HALF PAID/2 <sup>ND</sup> HALF DUE	1 <sup>ST</sup> HALF DELINQUENT/2 <sup>ND</sup> HALF DUE
<p align="center">If you have paid your 2023 taxes in FULL this is a supplemental billing to collect the additional mills</p>	<p align="center">If you have paid your 1<sup>st</sup> half taxes the additional mills are included in your 2<sup>nd</sup> half payment. That is why the amount due is different from the original tax bill sent in October 2023</p>	<p align="center">If your 1<sup>st</sup> half taxes are DELINQUENT, the amount shown on the corrected tax bill does NOT reflect the penalty and interest for the late payment. Please visit our website at <a href="http://custercountymt.gov">custercountymt.gov</a> or call the Treasurer’s Office at 406-874-3427 for the correct amount due.</p>

Please contact the Treasurer’s Office or visit [www.custercounty.gov](http://www.custercounty.gov) under the **County Treasurer tab** for amounts due and payment.