



UNDERSTANDING YOUR SCHOOL TAX BILL

What Flathead County Taxpayers Need to Know



STRONG SCHOOLS
STRONG COMMUNITY
STRONG FLATHEAD

Montana school funding uses several different levies. Some are set by state law and do not require your vote each year (permissive levies). Others require voter approval (voted levies).

HB 156 changes how the BASE funding levy works beginning in FY 2027.

Here's what that means for Flathead County taxpayers.

PERMISSIVE LEVIES vs. VOTED LEVIES

PERMISSIVE LEVIES



- Authorized by state law
- Do NOT require voter approval each year
- Trustees levy up to the amount permitted by law
- Used for specific purposes like transportation, tuition, retirement, and other essential needs

Think of it as:
State law authorizes it.
No annual vote required.

VOTED LEVIES



- Require approval by district voters
- Used when districts need funding above BASE or for specific capital/debt needs
- District must hold an election and receive voter approval

Think of it as:
The district asks,
voters decide.

WHAT HB 156 CHANGES

Effective October 1, 2025, with the new structure applying beginning in FY 2027.

BEFORE HB 156

Each school district levied for its own BASE funding.

District BASE Budget



State Funding
+ GTB (if applicable)



Non-levy Revenues



District BASE Levy

AFTER HB 156 (FY 2027 AND BEYOND)

One countywide BASE levy funds all districts' BASE budgets.

All Districts in Flathead County



County Superintendent totals
district BASE funding needs



COUNTYWISE
BASE FUNDING LEVY



State GTB support applied
at the county level



HB 156 does NOT eliminate voted levies.
It changes the BASE funding levy to a countywide levy.
Other levies continue as before.

TYPES OF LEVIES YOU MAY SEE ON YOUR TAX BILL

	BASE FUNDING LEVY	Funds the basic education program for all students.	COUNTYWISE LEVY (BEGINS FY 2027)	Changed by HB 156
	TRANSPORTATION LEVY	Funds student transportation to and from school.	PERMISSIVE/ COUNTYWISE & DISTRICT COMPONENTS	No annual vote required for permissive portion
	TUITION LEVY	Helps pay tuition for students attending approved educational programs.	PERMISSIVE	No annual vote required
	RETIREMENT LEVY	Pays the employer portion of retirement benefits for school employees.	COUNTYWISE	State guaranteed tax base support
	TECHNOLOGY LEVY	Supports technology and digital learning tools for students.	VOTED	Requires voter approval
	BUILDING RESERVE LEVY	Sets aside funds for future building repairs, renovations, or construction.	PERMISSIVE &/OR VOTED	Depends on the purpose and amount
	DEBT SERVICE LEVY	Pays principal and interest on bonds for school construction or improvements.	VOTED	Requires voter approval
	ADULT EDUCATION LEVY	Supports adult education and literacy programs in the community.	PERMISSIVE	No annual vote required



Your school taxes help provide safe schools, quality teachers, transportation, technology, activities, and opportunities for every student in Flathead County.

Thank you for supporting our local schools!



FLATHEAD COUNTY
SUPERINTENDENT OF SCHOOLS

Supporting Schools. Serving Students. Strengthening Communities.

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KEY TAKEAWAY

Permissive levies are authorized by state law and do not require voter approval.
Voted levies require voter approval.
HB 156 changes the BASE funding levy to a countywide levy beginning in FY 2027.