

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON**

PROPERTY TAX BUDGETS AND LEVIES
FOR CURRENT EXPENSE AND ROAD FUND FOR 2024

RESOLUTION 23-379

WHEREAS, the Lewis County Board of County Commissioners (BOCC) has held a public hearing on December 4, 2023, following public notice as required by law and considered its budget for the calendar year 2024; and

WHEREAS, pursuant to chapter 84.55 RCW, a taxing jurisdiction may levy property taxes in an amount no greater than the highest regular tax which could have been lawfully levied beginning with the 1985 levy multiplied by a limit factor; and

WHEREAS, the limit factor for taxing jurisdictions with a population of 10,000 or greater is the lesser of 101 percent or 100 percent plus inflation, which, as of September 2023, has been determined to be more than 101 percent for 2024; and

WHEREAS, the BOCC has determined there will be a 0 percent increase in both the General and the Road levies for 2024; and

WHEREAS, the BOCC desires to protect the County's future levy capacity pursuant to RCW 84.55.092; and

WHEREAS, the property tax levy set out under Section 1 and Section 2 are intended to include additional amounts if any, that may be allowed under the new construction, increase in assessed value due to construction of wind turbine facilities, improvements to property and state assessed property provisions of RCW 84.55.010 and as provided in RCW 84.55.070, the refund provisions of Chapters 84.68 and 84.69 RCW; and

WHEREAS, the Lewis County BOCC finds that the levy of the County General and County Roads property taxes set forth in this Resolution is in the best interests of the County.

NOW THEREFORE BE IT RESOLVED by the BOCC as follows:

Section 1. An increase in the estimated General property tax levy (including amounts for Mental Health and Veterans' Relief) is hereby authorized for the levy to be collected in the 2024 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$0.00, which is a percentage increase of 0% percent from the previous year.

Lewis County's regular levy would be certified at \$15,500,000.

Section 2. An increase in the estimated Roads property tax levy is hereby authorized for the levy to be collected in the 2024 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$0.00, which is a percentage increase of 0% percent from the previous year.

Lewis County Road levy would be certified \$14,450,000.

Section 3. The increases are exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Estimated Assessed Valuation (AV) with state assessed utilities and new Construction:

- General: \$16,079,842,020
 - Roads: \$11,172,765,106
- Data from Assessor's Office / Nov. 21, 2023*

Section 4. Any unused General and Road property tax levy capacity for 2024 tax year is reserved for future levy as provided by RCW 84.55.092.

Done in open session this 4th day of December 2023.

APPROVED AS TO FORM:
Jonathan Meyer, Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON

By Deputy Pros. Attorney

Sean D. Swope, Chair

ATTEST:

Scott J. Brummer, Vice Chair

Rieva Lester, Clerk of the Board

Lindsey R. Pollock, DVM, Commissioner