

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

**CERTIFYING THE PROPERTY TAX LEVIES
FOR JUNIOR TAXING DISTRICTS FOR COLLECTION IN 2025**

RESOLUTION 24-436

WHEREAS, pursuant to RCW 84.52.030, the Lewis County Board of County Commissioners (BOCC) must levy taxes on all taxable property in the county within the limitations permitted by law; and

WHEREAS, pursuant to RCW 84.52.070, the BOCC must certify to the Lewis County Assessor the respective amounts of taxes levied by the board for each junior taxing district, within or coextensive with the county, on or before the first Monday in December for the following year's collection; and

WHEREAS, pursuant to RCW 84.52.020, junior taxing districts within Lewis County must file their levy certification paperwork by November 30 each year, provided that the Assessor's Office certifies assessed valuations to taxing districts at least 12 working days before November 30 as outlined in RCW 84.48.130; and

WHEREAS, various junior taxing districts in Lewis County have certified to the BOCC Clerk of the Board the amounts of taxes required to meet expenses for 2025 as required by RCW 84.52.020.

NOW THEREFORE BE IT RESOLVED that in accordance with RCW 84.52.070, the BOCC hereby certifies to the Lewis County Assessor the amounts to be levied in 2025 by the taxing districts as set forth in Exhibit A and attached hereto.

BE IT FURTHER RESOLVED THAT the Clerk of the Board is authorized and directed to sign the certification form, Exhibit A, on the BOCC's behalf.

DONE IN OPEN SESSION this 2nd day of December 2024.

APPROVED AS TO FORM:
Jonathan Meyer, Prosecuting Attorney

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

By: David Bailey, Chief Civil DPA

Scott J. Brummer, Chair

ATTEST:

Lindsey R. Pollock, DVM, Vice Chair

Rieva Lester, Clerk of the Board

Sean D. Swope, Commissioner

EXHIBIT "A"

BOCC CERTIFICATION OF JUNIOR TAXING DISTRICT LEVIES TO COUNTY ASSESSOR

Taxes are levied upon the property in each of the districts and jurisdictions enumerated below by the listed district or jurisdiction, in the amount listed, for its respective purposes. This certification attests only to what the Board of County Commissioners (BOCC) received by the statutory deadline, and therefore duly relays to the Assessor. The BOCC makes no representation or warranty that the amounts below are correct or lawful. Nothing in this certification should be construed to prevent the amounts below from being conformed to the intent of the district or otherwise modified as required or permissible under the law.

CEMETERY DISTRICTS (CD)	Regular Levy	Excess Levy	Refund Levy
CD 1 - Winlock	73,988.71		4,040.49
CD 2 - Mossyrock/Salkum			
CD 3 - Doty/Dryad	3,516.48		23.52
CD 4 - Packwood/Glenoma/Randle	44,880.26		30.68
CD 5 - Toledo	10,539.83		22.56
CD 6 - Onalaska	25,757.00		
CD 7 - Toledo	24,687.31		43.67
CD 8 - Vader	12,351.44		128.56
CD 9 - Napavine	53,589.82		
CD 10 - Mineral	4,608.28		

CITIES	Regular Levy	Excess Levy	Refund Levy
Centralia	2,295,064.27		16,305.58
Chehalis - EMS	501,161.99		880.41
Chehalis - General	2,030,174.01		3,219.71
Morton	288,629.86		1,460.88
Mossyrock	101,150.00		198.98
Napavine	376,695.85		2,055.85
Pe Ell	105,600.00		1,763.90
Toledo	78,686.32		580.21
Vader	83,496.76		1,005.95
Winlock	368,000.00		

HOSPITAL DISTRICTS	Regular Levy	Excess Levy	Refund Levy
LC Hospital District #1 - General			

PORTS	Regular Levy	Excess Levy	Refund Levy
Centralia Port Dist - General	1,257,088.84		85,915.20
Chehalis Port Dist - General	808,765.64		14,008.53

SCHOOLS	Excess Levy Bond	EP&O Levy GF	Refund Levy-GF
Centralia School District No. 401	4,650,000.00	6,245,675.74	
Chehalis School District No. 302	2,000,000.00	7,081,494.62	116,494.62
Rochester School District No. 401			

FIRE DISTRICTS (FD)	Regular Levy	Excess Levy	Refund Levy
FD 1 - Onalaska - EMS	300,000.00		1,462.15
FD 1 - Onalaska - General	900,000.00		4,976.06
FD 1 - Onalaska - Bond	147,347.10		
FD 2 - Toledo - EMS	420,989.53		613.31
FD 2 - Toledo - General	1,219,969.08		611.89
FD 3 - Mossyrock - EMS	163,230.00		346.85
FD 3 - Mossyrock - General	160,053.00		195.22
FD 3 - Mossyrock - Bond	157,442.00		
FD 4 - Morton - General	182,247.19		538.36
FD 5 - Napavine - EMS	915,391.58		12,557.24
FD 5 - Napavine - General	2,224,170,000.00		23,020.98
FD 6 - Chehalis - EMS	1,100,391.71		11,029.25
FD 6 - Chehalis - General	1,715,971.70		40,940.61
FD 8 - Salkum/Silver Creek - EMS	377,865.07		2,152.35
FD 8 - Salkum/Silver Creek - General	416,312.86		1,973.47
FD 9 - Mineral - EMS	71,224.52		
FD 9 - Mineral - General	42,523.09		
FD 10 - Packwood - EMS - not signed	182,574.00		
FD 10 - Packwood - General - not signed	1,308,578.00		895.00
FD 11 - Pe Ell - General	257,250.00		
FD 13 - Curtis/Boistfort - General	134,050.40		770.72
FD 14 - Randle - EMS	88,744.25		151.03
FD 14 - Randle - General	197,743.70		287.86
FD 15 - Winlock - EMS	515,000.00		18,585.48
FD 15 - Winlock - General	1,400,000.00		42,211.47
FD 16 - Doty/Dryad - General	43,000.00		289.21
FD 17 - Big Creek/Mineral - EMS	71,874.00		99.29
FD 17 - Big Creek/Mineral - General	134,864.00		167.20
FD 18 - Glenoma - EMS	25,534.78		124.90
FD 18 - Glenoma - General	65,362.21		315.78
Cowlitz & Lewis Fire 20 - EMS	92,678.22		814.00
Cowlitz & Lewis Fire 20 - General	398,327.26		1,836.00

FIRE AUTHORITY	Regular Levy	Excess Levy	Refund Levy
Riverside Fire Auth. #1 - EMS	2,038,175.36		77,570.36
Riverside Fire Auth. #1 - General	6,416,036.37		43,768.37

ESD #113	EP&O Levy GF	Capital Projects Levy- Capital Projects Fund	Bond-Debt Service Fund	Refund Levy- GF
Napavine School Dist. No. 014	1,245,000.00			12,270.21
Evaline School Dist. No. 036	190,000.00			60,403.77
Mossyrock School Dist. No. 206	1,015,000.00			7,549.89
Morton School Dist. No. 214	1,250,000.00		905,000.00	
Adna School Dist. No. 226	1,195,489.00		540,000.00	
Winlock School Dist. No. 232	1,015,000.00	195,000.00		8,447.60
Boistfort School Dist. No. 234	250,000.00		180,000.00	1,715.49
Toledo School Dist. No. 237	1,640,000.00			
Onalaska School Dist. No. 300	1,200,000.00			8,966.20
Pe Ell School Dist. No. 301	350,000.00		145,000.00	3,854.09
White Pass School Dist. No. 303	932,927.00		1,300,000.00	
Oakville School Dist. No. 400	803,704.00		450,000.00	

PSESD - Eatonville School Dist. #404	Net Excess Levy	Administrative Refund Levy
M&O		
Capital Projects		
Debt Service (Bond)		

The figures certified herein are intended to match levy certification paperwork provided to the Board of County Commissioners by taxing districts, which are attached and incorporated herein by reference. To guard against scrivener's errors, in the event that this certification conflicts with figures provided in the incorporated taxing districts' levy certifications, the latter shall control. Moreover, if a taxing district correctly provided its levy certification paperwork to this Board by November 30, as extended by RCW 1.12.040 if applicable, and this Board has neglected to include its paperwork herein or to properly certify its levy amount, the levy shall be treated as certified; this Board has no power to deprive a district of its lawful levy through ministerial oversight. *Pub. Util. Dist. v. Benton Cty.*, 185 Wash. 339, 342, 54 P.2d 1011 (1936); *State ex rel. Evers v. Byrne*, 32 Wash. 264, 73 P. 394 (1903).

I, Rieva Lester, Clerk of the Board of County Commissioners, certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

Signature

Date signed

Place signed