

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

PROPERTY TAX BUDGETS AND LEVIES
FOR CURRENT EXPENSE AND ROAD FUND FOR 2025

RESOLUTION 24-438

WHEREAS, the Lewis County Board of County Commissioners (BOCC) has held a public hearing on December 2, 2024, following public notice as required by law and considered its budget for the calendar year 2025; 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 2025; and

WHEREAS, the BOCC has determined to Increase the County's 2025 tax levy for the County General property at 2.98% percent of the amount of the 2024 property tax levies; and

WHEREAS, the BOCC has determined to Increase the County's 2025 tax levy for the County Roads property at 2.77% percent of the amount of the 2024 property tax levies; 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 2025 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$458,506.98, which is a percentage increase of 2.98% percent from the previous year.

Lewis County's regular levy would be certified at \$16,500,000.

Section 2. An increase in the estimated Roads property tax levy is hereby authorized for the levy to be collected in the 2025 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$398,046, which is a percentage increase of 2.77% percent from the previous year.

Lewis County Road levy would be certified \$15,400,000.

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: \$17,780,052,959
 - Roads: \$12,327,450,440
- Data from Assessor's Office / Nov. 21, 2023*

Section 4. Any unused General and Road property tax levy capacity for the 2025 tax year is reserved for future levy as provided by RCW 84.55.092.

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 Deputy Pros. Attorney

Scott J. Brummer , Chair

ATTEST:

Lindsey R. Pollock, DVM, Vice Chair

Rieva Lester, Clerk of the Board

Sean D. Swope, Commissioner

Levy Certification

Submit this document, or something similar, to the **county legislative authority on or before November 30** of the year preceding the year in which the levy amounts are to be collected.

Courtesy copy may be provided to the county assessor.

This form is not designed for the certification of levies under RCW 84.52.070.

In accordance with RCW 84.52.020, I **Scott J. Brummer** (Name),
County Commissioner, Chairman (Title), for **Lewis County Roads** (District name),
do hereby certify to the **Lewis** (Name of county) County legislative authority
that the **Commissioners** (Commissioners, Council, Board, etc.) of said district requests
that the following levy amounts be collected in **2025** (Year of collection) as provided in the district's
budget, which was adopted following a public hearing held on **12/2/2024** (Date of public hearing).

Regular levies

Levy	General levy	Other levy*
Total certified levy request amount , which includes the amounts below.	\$ 15,400,000.00	
Administrative refund amount	\$ 410,785.14	
Non-voted bond debt amount		
Other* Banked Capacity	\$ 250,000.00	

Excess levies

Levy	General (n/a for school districts)	Bond	Enrichment (school districts only)	Cap. project	Other levy*
Total certified levy request amount , which includes the amounts below.					
Administrative refund amount					
Other*					

*Examples of other levy types may include EMS, school district transportation, or construction levies. Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

Signature: _____ **Date:** _____

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

Levy Certification

Submit this document, or something similar, to the **county legislative authority on or before November 30** of the year preceding the year in which the levy amounts are to be collected.

Courtesy copy may be provided to the county assessor.

This form is not designed for the certification of levies under RCW 84.52.070.

In accordance with RCW 84.52.020, I **Scott J. Brummer** (Name),
County Commissioner, Chairman (Title), for **Lewis County General** (District name),
do hereby certify to the **Lewis** (Name of county) County legislative authority
that the **Commissioners** (Commissioners, Council, Board, etc.) of said district requests
that the following levy amounts be collected in **2025** (Year of collection) as provided in the district's
budget, which was adopted following a public hearing held on **12/2/2024** (Date of public hearing).

Regular levies

Levy	General levy	Other levy* <input type="text"/>
Total certified levy request amount , which includes the amounts below.	\$ 16,500,000.00	
Administrative refund amount	\$ 363,202.08	
Non-voted bond debt amount		
Other* Banked Capacity	\$ 300,000.00	

Excess levies

Levy	General (n/a for school districts)	Bond	Enrichment (school districts only)	Cap. project	Other levy* <input type="text"/>
Total certified levy request amount , which includes the amounts below.					
Administrative refund amount					
Other*					

*Examples of other levy types may include EMS, school district transportation, or construction levies. Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

Signature: _____ **Date:** _____

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.



Lewis County Treasurer

October 11, 2024

RECEIVED
Board of County Commissioners
Lewis County Washington

OCT 11 2024

Lewis County Roads
Attn: BOCC
351 NW North St
Chehalis, Washington 98532

RE: 2024 Certification of Administrative Refunds for Roads Levy

As part of this year's levy process, we must receive from each district the amount of Administrative Refunds they wish to levy for in the 2025 tax year. This amount is determined by the refund amount each district has had to pay out to taxpayers from October 1, 2023 through September 30, 2024. These refunds could be due to exemptions granted after levies were certified, BOE decisions, destroyed property or others. Please check the appropriate option below, sign, date and return this form by November 30, 2024. By selecting an option below, you are stating that the amount stated will be in addition to your Levy Certification.

- Certifies to collect **\$410,785.14** in administrative refunds for the 2025 tax year.
- Certifies to collect \$_____ in administrative refunds for the 2025 tax year.
- Does not wish to collect any administrative refunds for the 2025 tax year

District Representative Signature	Dated
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District Representative Name (Please print)	Title
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<p>Mail response and direct questions to: 360-740-1102</p>	<p>Lewis County Assessor Attn: Terry Jouper 351 NW North Street, MS: ASR01 Chehalis, WA 98532</p>
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Sincerely,

 Shelly Stewart
 Chief Deputy Treasurer

O 360.740.1115
 TDD 360.740.1480

PHYSICAL ADDRESS 351 NW North Street Chehalis WA 98532	MAILING ADDRESS P.O. Box 509 Chehalis WA 98532-0509
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Arny Davis, *Treasurer*
 Rodney Reynolds, *Investment & Banking Officer*
 Shelly Stewart, *Chief Deputy Treasurer*



Lewis County Treasurer

October 11, 2024

RECEIVED
Board of County Commissioners
Lewis County Washington

OCT 11 2024

Lewis County Current Expense
Attn: BOCC
351 NW North St
Chehalis, Washington 98532

RE: 2024 Certification of Administrative Refunds for County Regular Levy

As part of this year's levy process, we must receive from each district the amount of Administrative Refunds they wish to levy for in the 2025 tax year. This amount is determined by the refund amount each district has had to pay out to taxpayers from October 1, 2023 through September 30, 2024. These refunds could be due to exemptions granted after levies were certified, BOE decisions, destroyed property or others. Please check the appropriate option below, sign, date and return this form by November 30, 2024. By selecting an option below, you are stating that the amount stated will be in addition to your Levy Certification.

- Certifies to collect **\$363,202.08** in administrative refunds for the 2025 tax year.
- Certifies to collect \$_____ in administrative refunds for the 2025 tax year.
- Does not wish to collect any administrative refunds for the 2025 tax year

District Representative Signature	Dated
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District Representative Name (Please print)	Title
---	-------

Mail response and direct questions to:
360-740-1102

Lewis County Assessor
Attn: Terry Jouper
351 NW North Street, MS: ASR01
Chehalis, WA 98532

Sincerely,


Shelly Stewart
Chief Deputy Treasurer

○ 360.740.1115
TDD 360.740.1480

PHYSICAL ADDRESS 351 NW North Street Chehalis WA 98532	MAILING ADDRESS P.O. Box 509 Chehalis WA 98532-0509
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Arny Davis, *Treasurer*
Rodney Reynolds, *Investment & Banking Officer*
Shelly Stewart, *Chief Deputy Treasurer*

Population: Less than 10,000 10,000 or more

Was a resolution/ordinance adopted authorizing an increase over the previous year's levy? Yes No

Was a second resolution/ordinance adopted authorizing an increase over the IPD? Yes No N/A

If so, what was the percentage increase? _____ Calculated % Increase 2.986713869776%

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).						
Year	2024	\$15,351,553.58	+	458,506.98	=	\$15,810,060.56
		Previous Year's Actual Levy		Plus Resolution Increase Amount		
Year	2024	\$15,351,553.58	×	2.986713869776%	=	\$15,810,060.56
		Previous Year's Actual Levy		Resolution Percentage of Increase		
B.	Amount for new construction, improvements, & certain green energy (Line B page 1)				=	\$220,422.46
C.	Amount for increment value increase (Line C page 1)				=	\$0.00
D.	Amount for increase in value of state-assessed property (Line D, page 1)				=	0
E.	Amount for increase in annexation (Line G, page 1)				=	0
F.	Total levy amount authorized, including the annexation Lesser of A+(B+C+D+E)				=	\$16,030,483.02

G. Total levy amount authorized by resolution (F) plus amount refunded or to be refunded (RCW 84.55.070).					
	\$16,030,483.02	+	\$363,202.08	=	\$16,393,685.10
	Total from Line F		Amount to be Refunded		Amount allowable per

H. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070)					
				=	\$16,500,000.00

I. Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.070).					
	\$16,229,627.24	+	\$363,202.08	=	\$16,592,829.32
	Line H, Page 1		Amount to be Refunded		Total

J. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).					
	\$16,393,685.10	-		=	\$16,393,685.10
	Lesser of G, H, or I		Amount Held in Abeyance		Total

K. Statutory limit from line I on page 1 (dollar amount, not the rate)					
				=	\$32,004,095.33

L. Lesser of J & K					
				=	\$16,393,685.10

M. Levy Corrections Year of Error: _____					
1. Minus amount over levied (if applicable)					
2. Plus amount under levied (if applicable)					
N. Total: L +/- M					
				=	\$16,393,685.10

O. Regular Levy Rate Computation Without Levy Error Correction							
Use this rate in next year's levy calculations unless it's changed due to levy error, other limitation, or there's a road levy shift.							
	\$16,393,685.10	÷	\$17,780,052,959	×	\$1,000	=	0.922026786861
	Lesser of K and L		Amount on line K1 on page 1				rate w/o error correction

P. Regular Levy Rate Computation: Lesser of K and N divided by the assessed value in line L1 on page 1.							
Use this rate for the current year's tax roll unless it is changed due to another levy limitation such as the \$5.90 limit.							
	\$16,393,685.10	÷	\$17,780,052,959	×	\$1,000	=	0.922026786861
	Lesser of K & N		Amount on line L1 on page 1				rate before aggregate check

Q. Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)							
R. _____ OR _____							
Amount shifted TO this taxing district							
Amount shifted FROM this taxing district							
	\$16,393,685.10	÷	\$17,780,052,959	×	\$1,000	=	0.922026786861
	Post Shift Levy Amount		Amount on line L1 on page 1				Post Shift Levy Rate

LEVY LIMITATIONS WORKSHEET

TAXING DISTRICT ewis County - General estimate 1% + Banks 2024 Levy for 2025 Taxes

Instructions for electronic version of form - Fill in highlighted cells all other self populate.

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).					
Year	<u>2024</u>	<u>\$15,850,697.80</u>	<u>×</u>	<u>101.000%</u>	<u>=</u> <u>\$16,009,204.78</u>
		Highest Lawful Levy Since 1985		Limit Factor/Max Increase 101%	
B. Current year's assessed value of new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).					
	<u>\$244,537,247</u>	<u>×</u>	<u>0.901386038186</u>	<u>÷</u>	<u>\$1,000</u> = <u>\$220,422.46</u>
	A.V.		Last Year's Levy Rate		
C. Tax increment finance area increment AV increase (RCW 84.55.010(1)(e)) (value included in B & D cannot be included in C)					
	<u>0</u>	<u>×</u>	<u>0.901386038186</u>	<u>÷</u>	<u>\$1,000</u> = <u>\$0.00</u>
	A.V.		Last Year's Levy Rate		
D. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).					
	<u>\$750,547,915</u>	<u>-</u>	<u>\$796,184,551</u>	<u>=</u>	<u>\$ (45,636,636.00)</u>
	Current Year's A.V.		Previous Year's A.V.		Remainder
	<u>0</u>	<u>×</u>	<u>0.901386038186</u>	<u>÷</u>	<u>\$1,000</u> = <u>0</u>
	Remainder from Line C		Last Year's Levy Rate		
E. Regular property tax limit: A+B+C+D = <u>\$16,229,627.24</u>					

Parts F through H are used in calculating the additional levy limit due to annexation.

F. To find the rate to be used in G, take the levy limit as shown in Line E above and divide it by the current assessed value of the district, excluding the annexed area.					
	<u>\$16,229,627.24</u>	<u>÷</u>	<u>\$17,780,052,959</u>	<u>×</u>	<u>\$1,000</u> = <u>0.912799713107</u>
	Total in Line D		Assessed Value Less Annexed AV		
G. Annexed area's current assessed value including new construction and improvements, times the rate in Line F.					
	<u>0</u>	<u>×</u>	<u>0.912799713107</u>	<u>÷</u>	<u>\$1,000</u> = <u>0</u>
	Annexed Area's A.V.		Rate in Line E		
H. Regular property tax limit including annexation F+G = <u>\$16,229,627.24</u>					

I. Statutory maximum calculation					
Only enter fire/RFA rate, library rate, & firefighter pension fund rate for cities annexed to a fire/RFA or library, or has a firefighters pension fund.					
	<u>1.800000000000</u>	<u>-</u>	<u>0</u>	<u>+</u>	<u>1.800000000000</u>
	District base levy rate		Fire or RFA Rate		Library Rate
	<u>\$17,780,052,959</u>	<u>×</u>	<u>1.800000000000</u>	<u>÷</u>	<u>\$1,000</u> = <u>\$32,004,095.33</u>
	A.V. of District		Statutory Rate Limit		Statutory Amount

J. Highest lawful Levy For This Tax Year (Lesser of H and I) = <u>\$16,229,627.24</u>					
K. New highest lawful levy since 1985 (Lesser of I & H minus C, unless A (before limit factor increase) is greater than I or H minus C, then A before the limit factor increase) = <u>\$16,229,627.24</u>					

L. Tax Base For Excess Levies					
1. Regular levy taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy) <u>\$17,780,052,959</u>					
2. Less assessed value of the senior citizen exemption of less than \$40,000 income or 65% of the median household income for the county based on lower of frozen or market value. _____					
3. Plus Timber Assessed Value (TAV) _____					
4. Tax base for excess and voted bond levies (1-2+3) <u>\$17,780,052,959</u>					

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line K4 above.					
	<u>0.000000000000</u>	<u>÷</u>	<u>\$17,780,052,959</u>	<u>×</u>	<u>\$1,000</u> = <u>0.000000000000</u>
	Levy Amount		A.V. from Line K4 above		
Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line K4 above.					
	<u>0.000000000000</u>	<u>÷</u>	<u>\$17,780,052,959</u>	<u>×</u>	<u>\$1,000</u> = <u>0.000000000000</u>
	Levy Amount		A.V. from Line K4 above		

Population: Less than 10,000 10,000 or more

Was a resolution/ordinance adopted authorizing an increase over the previous year's levy? Yes No

Was a second resolution/ordinance adopted authorizing an increase over the IPD? Yes No N/A

If so, what was the percentage increase? _____ Calculated % Increase 2.775192916924%

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).

Year <u>2024</u>	<u>\$14,343,002.88</u>	+	<u>398,046.00</u>	=	<u>\$14,741,048.88</u>
	Previous Year's Actual Levy		Plus Resolution Increase Amount		
Year <u>2024</u>	<u>\$14,343,002.88</u>	×	<u>2.775192916924%</u>	=	<u>\$14,741,048.88</u>
	Previous Year's Actual Levy		Resolution Percentage of Increase		

B. Amount for new construction, improvements, & certain green energy (Line B page 1) = \$209,582.31

C. Amount for increment value increase (Line C page 1) = \$0.00

D. Amount for increase in value of state-assessed property (Line D, page 1) = 0

E. Amount for increase in annexation (Line G, page 1) = 0

F. Total levy amount authorized, including the annexation Lesser of A+(B+C+D+E) = \$14,950,631.19

G. Total levy amount authorized by resolution (F) plus amount refunded or to be refunded (RCW 84.55.070).

<u>\$14,950,631.19</u>	+	<u>\$410,785.14</u>	=	<u>\$15,361,416.33</u>
Total from Line F		Amount to be Refunded		Amount allowable per

H. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) = \$15,400,000.00

I. Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

<u>\$15,162,242.70</u>	+	<u>\$410,785.14</u>	=	<u>\$15,573,027.84</u>
Line H, Page 1		Amount to be Refunded		Total

J. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

<u>\$15,361,416.33</u>	-	<u>0</u>	=	<u>\$15,361,416.33</u>
Lesser of G, H, or I		Amount Held in Abeyance		Total

K. Statutory limit from line I on page 1 (dollar amount, not the rate) = \$22,189,410.79

L. Lesser of J & K \$15,361,416.33

M. **Levy Corrections** Year of Error: _____

1. Minus amount over levied (if applicable)

2. Plus amount under levied (if applicable)

N. **Total: L +/- M** \$15,361,416.33

O. **Regular Levy Rate Computation Without Levy Error Correction**
 Use this rate in next year's levy calculations unless it's changed due to levy error, other limitation, or there's a road levy shift.

<u>\$15,361,416.33</u>	÷	<u>\$12,327,450,440</u>	×	<u>\$1,000</u>	=	<u>1.246114628874</u>
Lesser of K and L		Amount on line K1 on page 1				rate w/o error correction

P. **Regular Levy Rate Computation:** Lesser of K and N divided by the assessed value in line L1 on page 1.
 Use this rate for the current year's tax roll unless it is changed due to another levy limitation such as the \$5.90 limit.

<u>\$15,361,416.33</u>	÷	<u>\$12,327,450,440</u>	×	<u>\$1,000</u>	=	<u>1.246114628874</u>
Lesser of K & N		Amount on line L1 on page 1				rate before aggregate check

Q. **Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)**

R. _____ **OR** _____
 Amount shifted **TO** this taxing district Amount shifted **FROM** this taxing district

S. \$15,361,416.33 ÷ \$12,327,450,440 × \$1,000 = 1.246114628874
 Post Shift Levy Amount Amount on line L1 on page 1 Post Shift Levy Rate

LEVY LIMITATIONS WORKSHEET

TAXING DISTRICT **Lewis County - ROAD estimate 1%+ Banker** **2024** Levy for **2025** Taxes

Instructions for electronic version of form - Fill in highlighted cells all other self populate.

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	2024	\$14,804,614.25	×	101.000%	=	\$14,952,660.39	
		Highest Lawful Levy Since 1985		Limit Factor/Max Increase 101%			
B. Current year's assessed value of new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	\$174,565,737	×	1.200592445764	÷	\$1,000	=	\$209,582.31
	A.V.		Last Year's Levy Rate				
C. Tax increment finance area increment AV increase (RCW 84.55.010(1)(e)) (value included in B & D cannot be included in C)							
	A.V.	×	1.200592445764	÷	\$1,000	=	\$0.00
			Last Year's Levy Rate				
D. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	\$672,772,421	-	\$718,671,980	=	\$ (45,899,559.00)		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	0	×	1.200592445764	÷	\$1,000	=	0
	Remainder from Line C		Last Year's Levy Rate				
E. Regular property tax limit:						A+B+C+D =	\$15,162,242.70

Parts F through H are used in calculating the additional levy limit due to annexation.

F. To find the rate to be used in G, take the levy limit as shown in Line E above and divide it by the current assessed value of the district, excluding the annexed area.							
	\$15,162,242.70	÷	\$12,327,450,440	×	\$1,000	=	1.229957708919
	Total in Line E		Assessed Value Less Annexed AV				
G. Annexed area's current assessed value including new construction and improvements, times the rate in Line F.							
	A.V.	×	1.229957708919	÷	\$1,000	=	0
	Annexed Area's A.V.		Rate in Line F				
H. Regular property tax limit including annexation						F+G =	\$15,162,242.70

I. Statutory maximum calculation						
Only enter fire/RFA rate, library rate, & firefighter pension fund rate for cities annexed to a fire/RFA or library, or has a firefighters pension fund.						
1.800000000000	-	-	+	-	1.800000000000	
District base levy rate		Fire or RFA Rate		Library Rate	Firefighter Pension Fund	Statutory Rate Limit
\$12,327,450,440	×	1.800000000000	÷	\$1,000	=	\$22,189,410.79
A.V. of District		Statutory Rate Limit				Statutory Amount

J. Highest lawful Levy For This Tax Year (Lesser of H and I)						=	\$15,162,242.70
K. New highest lawful levy since 1985 (Lesser of I & H minus C, unless A (before limit factor increase) is greater than I or H minus C, then A before the limit factor increase)						=	\$15,162,242.70

L. Tax Base For Excess Levies						
1. Regular levy taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)						\$12,327,450,440
2. Less assessed value of the senior citizen exemption of less than \$40,000 income or 65% of the median household income for the county based on lower of frozen or market value.						_____
3. Plus Timber Assessed Value (TAV)						_____
4. Tax base for excess and voted bond levies						(1-2+3) \$12,327,450,440

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line K4 above.							
	Levy Amount	÷	\$12,327,450,440	×	\$1,000	=	0.000000000000
			A.V. from Line K4 above				
Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line K4 above.							
	Levy Amount	÷	\$12,327,450,440	×	\$1,000	=	0.000000000000
			A.V. from Line K4 above				

2024/2025
 2024 Actual Levy Amount
 1% Increase over previous year HLL
 % Banked Capacity
 LAST YEAR'S LEVY RATE TO CALC NC INCREASE
 2025 Real and Personal Values
 *Included in Real and Personal
 New Construction Increase
 2024 State Assessed Utilities
 2025 State Assessed Utilities
 Admin Refund

2024 Highlevy Lawful Levy (HLL)	2024 Actual Levy Amount	1% Increase over previous year HLL	% Banked Capacity	LAST YEAR'S LEVY RATE TO CALC NC INCREASE	2025 Real and Personal Values	*Included in Real and Personal	New Construction Increase	2024 State Assessed Utilities	2025 State Assessed Utilities	Admin Refund
OVER 10,000 POPULATION										
Lewis County	\$ 15,850,697.80	\$ 15,351,553.58	3.25%	0.901396038166	\$ 17,039,320,266.00	\$ 244,537,247.00	\$ 220,422.46	\$ 796,164,551	\$ 363,202.08	
Lewis County Roads	\$ 14,804,614.25	\$ 14,343,002.88	3.22%	1.200592445764	\$ 11,659,658,846.00	\$ 174,565,737.00	\$ 209,582.31	\$ 718,671,980	\$ 410,785.14	
Timberland Library			#DIV/0!	0.234024000000	\$ 16,187,482,568.00	\$ 233,408,093.00	\$ 54,623.10	\$ 781,635,261	\$ 89,892.65	
City of Centralia	\$ 2,464,491.84	\$ 1,062,199.08	132.02%	0.415514310902	\$ 2,534,497,538.00	\$ 19,983,656.00	\$ 8,303.50	\$ 32,555,950	\$ 16,305.58	
Port of Centralia	\$ 1,136,074.25	\$ 1,136,074.25	5.42%	0.268699181537	\$ 4,160,155,619.00	\$ 37,726,066.00	\$ 10,136.96	\$ 182,019,655	\$ 85,915.20	
RPPSA EMS	\$ 1,688,892.04	\$ 1,688,892.04	0.00%	0.386239120270	\$ 4,252,799,503.00	\$ 40,355,948.00	\$ 15,708.11	\$ 179,337,146	\$ 77,570.36	
RPPSA	\$ 4,398,778.94	\$ 4,398,778.94	0.00%	1.036907657393	\$ 4,177,571,296.00	\$ 40,314,548.00	\$ 41,802.46	\$ 179,337,146	\$ 221,302.37	
UNDER 10,000 POPULATION										
City of Chehalis	\$ 2,006,885.45	\$ 1,764,165.68	13.76%	1.263111549268	\$ 1,397,024,957.00	\$ 9,201,200.00	\$ 11,622.14	\$ 22,528,350	\$ 3,219.71	
City of Chehalis EMS	\$ 495,328.30	\$ 485,860.79	1.95%	0.347864422342	\$ 1,397,024,957.00	\$ 9,201,200.00	\$ 3,200.77	\$ 22,528,350	\$ 880.41	
City of Montesano	\$ 281,563.74	\$ 268,052.20	5.05%	1.1425534445168	\$ 249,213,981.00	\$ 1,372,550.00	\$ 1,372.55	\$ 1,993,279	\$ 1,460.88	
City of Wossyrock	\$ 86,702.53	\$ 85,000.00	2.00%	1.1594461189292	\$ 85,677,985.00	\$ 1,514,000.00	\$ 1,755.42	\$ 17,952	\$ 190.98	
City of Napavine	\$ 381,271.53	\$ 370,826.34	2.82%	1.0807754403818	\$ 351,020,854.00	\$ 4,731,700.00	\$ 5,113.91	\$ 5,613,010	\$ 2,055.85	
Town of Pe Ell	\$ 98,457.99	\$ 97,491.98	0.99%	1.158312863635	\$ 99,303,632.00	\$ 2,160,954.00	\$ 2,526.23	\$ 1,343,925	\$ 1,763.90	
City of Toledo	\$ 82,587.91	\$ 78,676.32	4.97%	0.846002294120	\$ 86,297,901.00	\$ 538,000.00	\$ 455.15	\$ 247,515	\$ 580.21	
City of Vader	\$ 98,872.50	\$ 82,490.81	19.86%	1.0540591997448	\$ 76,621,246.00	\$ 1,501,200.00	\$ 1,582.35	\$ 5,681,124	\$ 1,005.95	
City of Winlock	\$ 265,907.21	\$ 177,292.00	49.98%	0.735184131421	\$ 500,003,376.00	\$ 29,119,500.00	\$ 21,408.19	\$ 7,631,466	\$ 2,169.57	
Cem 1	\$ 67,080.53	\$ 67,078.35	0.00%	0.051870652410	\$ 1,320,912,376.00	\$ 42,353,200.00	\$ 2,196.89	\$ 49,530,456	\$ 4,040.49	
Cem 2	\$ 40,308.14	\$ 40,308.14	0.00%	0.0410629630248	\$ 1,029,458,543.00	\$ 11,400,100.00	\$ 468.12	\$ 1,962,534	\$ 228.77	
Cem 3	\$ 6,213.83	\$ 3,363.48	62.14	0.02042732726	\$ 180,271,497.00	\$ 3,279,900.00	\$ 67.00	\$ 680,225	\$ 23.52	
Cem 4	\$ 44,849.58	\$ 42,301.70	6.02%	0.030064019197	\$ 1,558,400,886.00	\$ 19,437,900.00	\$ 584.38	\$ 8,088,164	\$ 30.68	
Cem 5	\$ 10,431.16	\$ 10,126.19	3.01%	0.045661046250	\$ 238,163,983.00	\$ 1,775,510.00	\$ 81.07	\$ 254,325	\$ 22.56	
Cem 6	\$ 46,781.38	\$ 25,807.00	81.27%	0.019100446942	\$ 1,109,876,992.00	\$ 18,521,424.00	\$ 353.77	\$ 233,692,258	\$ 154.83	
Cem 7	\$ 29,832.74	\$ 23,627.34	26.26%	0.030766275015	\$ 820,825,793.00	\$ 16,912,218.00	\$ 520.33	\$ 8,758,920	\$ 43.67	
Cem 8	\$ 11,876.49	\$ 11,814.18	0.53%	0.0467085905991	\$ 250,972,041.00	\$ 4,873,300.00	\$ 227.62	\$ 15,921,350	\$ 128.56	
Cem 9	\$ 52,279.39	\$ 49,922.40	4.72%	0.036325915508	\$ 1,373,659,179.00	\$ 21,682,500.00	\$ 787.64	\$ 73,182,559	\$ 239.12	
Cem 10	\$ 4,499.97	\$ 4,492.16	0.08%	0.0322918477173	\$ 138,039,205.00	\$ 2,085,600.00	\$ 67.35	\$ 2,725,250	\$ -	
Fire 1 EMS	\$ 216,158.40	\$ 216,158.40	0.00%	0.280789853213	\$ 630,747,289.00	\$ 10,772,524.00	\$ 3,024.82	\$ 138,292,165	\$ 1,462.15	
Fire 1	\$ 790,526.49	\$ 790,526.49	0.00%	1.099325140118	\$ 596,252,337.00	\$ 10,738,724.00	\$ 11,805.35	\$ 138,292,165	\$ 4,976.06	
Fire 2 EMS	\$ 358,380.27	\$ 358,380.27	0.00%	0.179274265115	\$ 622,599,966.00	\$ 10,729,326.00	\$ 1,923.49	\$ 5,496,100	\$ 538.36	
Fire 2	\$ 1,089,496.74	\$ 1,089,496.74	0.00%	0.405006474205	\$ 953,185,624.00	\$ 16,026,968.00	\$ 6,491.01	\$ 9,055,081	\$ 12,557.24	
Fire 3 EMS	\$ 159,644.04	\$ 159,644.04	0.00%	0.497441584174	\$ 896,445,418.00	\$ 14,796,828.00	\$ 7,360.56	\$ 9,055,081	\$ 611.89	
Fire 3	\$ 565,378.61	\$ 565,378.61	0.00%	0.339621869977	\$ 482,842,997.00	\$ 5,863,200.00	\$ 1,987.40	\$ 3,468.85	\$ 346.85	
Fire 4	\$ 181,740.99	\$ 180,442.76	0.72%	0.360708396440	\$ 470,921,921.00	\$ 5,849,400.00	\$ 2,109.93	\$ 1,086,251	\$ 195.22	
Fire 5 EMS	\$ 531,630.41	\$ 531,406.07	0.04%	0.332634619300	\$ 485,851,490.00	\$ 5,774,049.00	\$ 1,920.65	\$ 1,086,251	\$ 195.22	
Fire 5	\$ 1,907,391.07	\$ 1,854,102.41	2.87%	0.361859794930	\$ 519,821,054.00	\$ 2,061,200.00	\$ 745.87	\$ 5,496,100	\$ 538.36	
Fire 6 EMS	\$ 1,075,120.98	\$ 1,075,120.98	0.00%	0.321911895854	\$ 1,642,519,068.00	\$ 23,723,273.00	\$ 7,636.80	\$ 107,525,670	\$ 12,557.24	
Fire 6	\$ 1,698,981.88	\$ 1,661,279.90	1.96%	1.166474419463	\$ 1,596,102,364.00	\$ 23,270,373.00	\$ 27,144.29	\$ 107,525,670	\$ 23,020.98	
Fire 7 EMS	\$ 366,514.19	\$ 367,732.41	0.00%	0.470991394741	\$ 2,121,512,750.00	\$ 39,456,800.00	\$ 18,583.81	\$ 233,438,597	\$ 40,940.61	
Fire 7	\$ 403,772.49	\$ 404,963.17	0.00%	0.766837893166	\$ 2,031,207,544.00	\$ 38,666,000.00	\$ 29,650.55	\$ 233,438,597	\$ 2,152.35	
Fire 8 EMS	\$ 69,565.64	\$ 64,921.70	7.14%	0.375991312984	\$ 1,010,240,576.00	\$ 14,716,800.00	\$ 5,533.39	\$ 1,025,318	\$ 1,973.47	
Fire 8	\$ 41,453.61	\$ 41,418.99	0.08%	0.455394961979	\$ 938,268,699.00	\$ 14,337,400.00	\$ 6,529.18	\$ 2,723,250	\$ -	
Fire 9 EMS	\$ 175,820.18	\$ 175,820.18	0.00%	0.468688902683	\$ 138,039,205.00	\$ 2,085,600.00	\$ 973.33	\$ 2,723,250	\$ -	
Fire 9	\$ 247,050.40	\$ 243,565.44	0.00%	0.319206558904	\$ 128,990,005.00	\$ 2,051,800.00	\$ 654.95	\$ 2,723,250	\$ -	
Fire 10 EMS	\$ 83,175.10	\$ 83,175.10	0.00%	0.224807198904	\$ 901,238,175.00	\$ 14,993,600.00	\$ 3,370.67	\$ 2,977,072	\$ -	
Fire 10	\$ 131,810.87	\$ 131,960.10	0.00%	0.268877171375	\$ 865,376,791.00	\$ 14,824,600.00	\$ 4,846.13	\$ 2,977,072	\$ 895.11	
Fire 11	\$ 87,865.59	\$ 92,217.66	0.00%	0.469336653349	\$ 169,207,016.00	\$ 3,435,054.00	\$ 1,612.21	\$ 1,343,925	\$ 785.37	
Fire 12 EMS	\$ 195,785.84	\$ 195,003.73	0.40%	0.847231271746	\$ 181,016,106.00	\$ 2,068,500.00	\$ 1,752.50	\$ 1,474,354	\$ 151.03	
Fire 12	\$ 462,457.50	\$ 464,202.69	0.00%	0.206636460319	\$ 458,162,236.00	\$ 3,198,200.00	\$ 660.86	\$ 2,564,913	\$ 287.86	
Fire 13	\$ 61,209.68	\$ 61,210.00	0.00%	0.468598549716	\$ 431,664,826.00	\$ 3,198,200.00	\$ 1,498.67	\$ 2,564,913	\$ 18,585.48	
Fire 14 EMS	\$ 32,676.69	\$ 32,677.00	0.00%	0.363005691289	\$ 1,291,785,826.00	\$ 43,721,600.00	\$ 15,871.19	\$ 48,511,271	\$ 45,211.47	
Fire 14	\$ 60,349.04	\$ 50,051.73	20.57%	1.031866061998	\$ 1,256,904,355.00	\$ 43,715,400.00	\$ 45,108.44	\$ 48,511,271	\$ 289.21	
Fire 15 EMS	\$ 25,065.36	\$ 25,284.13	0.00%	0.275730579479	\$ 168,714,171.00	\$ 3,279,900.00	\$ 904.37	\$ 1,451,311	\$ 99.29	
Fire 15	\$ 60,349.04	\$ 60,349.04	0.00%	0.296428162569	\$ 143,791,368.00	\$ 3,590,120.00	\$ 2,105.43	\$ 62,581	\$ 167.20	
Fire 16 EMS	\$ 32,676.69	\$ 32,677.00	0.00%	0.176123085916	\$ 161,431,543.00	\$ 894,900.00	\$ 157.61	\$ 631,342	\$ 124.90	
Fire 16	\$ 25,065.36	\$ 25,284.13	0.00%	0.474060225244	\$ 154,060,650.00	\$ 894,900.00	\$ 424.24	\$ 631,342	\$ 315.78	
Fire 17 EMS	\$ 60,349.04	\$ 60,349.04	0.00%	0.474060225244	\$ 239,109,525.00	\$ 4,558,700.00	\$ 5,218.39	\$ 13,485,814	\$ 813.56	
Fire 17	\$ 373,266.53	\$ 359,320.32	3.88%	0.289746081900	\$ 228,459,625.00	\$ 4,015,600.00	\$ 9,127.35	\$ 13,485,814	\$ 1,635.94	
Fire 18 EMS	\$ 732,817.92	\$ 735,131.80	0.00%	0.275313926673	\$ 2,894,747,520.00	\$ 33,152,520.00	\$ 10,786.16	\$ 187,470.16	\$ 784.75	
Fire 18	\$ 841,648.11	\$ 776,208.86	8.43%	0.216139081558	\$ 3,486,110,781.00	\$ 49,903,773.00	\$ 10,786.16	\$ 187,470.16	\$ 14,008.53	

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