

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

NOTICE OF HEARING REGARDING ORDINANCE 1360,)	RESOLUTION 24-477
WHICH WOULD ADD CHAPTER 3.80 TO COUNTY CODE)	
TO ESTABLISH A SALES AND USE TAX FOR EMERGENCY 911)	
COMMUNICATIONS SYSTEMS AND FACILITIES)	

WHEREAS, Lewis County must codify the establishment of the Sales and Use Tax for Emergency 911 Communications Systems and Facilities, which Lewis County voters approved during the November 2024 General Election; and

WHEREAS, the Lewis County Board of County Commissioners (BOCC) will hold a public hearing at or after 10 a.m. Jan. 14, 2025, in the Commissioners’ Hearing Room on the second floor of the Historic Courthouse at 351 N.W. North Street in Chehalis to consider and take public testimony regarding proposed Ordinance 1360, which would add Establish Sales and Use Tax for Emergency 911 Communications Systems and Facilities under Chapter 3.80 of Lewis County Code; and

NOW THEREFORE BE IT RESOLVED that (1) the BOCC will hold a public hearing in the Commissioners’ Hearing Room in the Historic Courthouse at 351 N.W. North Street in Chehalis at or after 10 a.m. Jan. 14, 2025, to consider and take public testimony about proposed Ordinance 1360, which would codify the Sales and Use Tax for Emergency 911 Communications Systems and Facilities under Chapter 3.80 of Lewis County Code; and (2) the Clerk of the Board is hereby instructed to proceed with all appropriate and necessary notifications, postings and publications as required by law.

DONE IN OPEN SESSION THIS 23rd DAY OF DECEMBER 2024.

APPROVED AS TO FORM:
Jonathan Meyer, Prosecutor

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, CMC, Clerk of the Board

Sean D. Swope, Commissioner

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the **LEWIS COUNTY, WASHINGTON, BOARD OF COUNTY COMMISSIONERS** will hold a public hearing at or after 10 a.m. on Jan. 14, 2025, to receive public testimony on Ordinance 1360, which would add Chapter 3.80 to Lewis County Code to establish Sales and Use Tax for Emergency 911 Communications Systems and Facilities.

The hearing will take place in the Commissioners' Hearing Room on the second floor of the Historic Courthouse at 351 N.W. North Street in Chehalis, Wash. Interested parties are encouraged to check <https://lewiscountywa.gov/offices/commissioners/agendas-calendar/> for a link to the draft ordinance, Zoom details and any scheduling updates. Please select the agenda for the Dec. 23, 2024, Wrap-Up meeting (Notice) or Jan. 14, 2025, Business Meeting (Hearing) to view the draft ordinance. Agendas will be posted at least 24 hours in advance of each meeting. The draft is subject to change before or at the hearing. To request a copy of the proposal, contact Rieva Lester at rieva.lester@lewiscountywa.gov.

Written comment may be submitted in person at the BOCC, 351 NW North Street, Room 210, Chehalis, WA 98532 or via email at bocc@lewiscountywa.gov beginning Dec. 23, 2024. Written comment must be clearly marked "Written comment for Ordinance 1360" and must be received by 10 a.m. Jan. 12, 2025.

The meeting site is barrier free. People needing special assistance or accommodations should contact Rieva Lester at 360-740-1419 at least 72 hours in advance of the meeting.

Publish in The East County Journal: Dec. 25 and 31, 2024

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LEWIS COUNTY, WASHINGTON

ESTABLISH SALES AND USE TAX FOR
EMERGENCY 911 COMMUNICATIONS SYSTEMS AND FACILITIES,
CHAPTER 3.80 OF LEWIS COUNTY CODE

ORDINANCE 1360

WHEREAS, RCW 82.14.420 authorizes the Lewis County Board of County Commissioners (BOCC) to authorize, fix and impose a sales and use tax in addition to any other taxes authorized by law solely for the purpose of providing funds for costs associated with financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, re-equipping and improvement of emergency communication systems and facilities; and

WHEREAS, the long-term financial support of 911 communications systems is critical for the health and safety of county citizens, tourists and visitors; and

WHEREAS, Lewis County 911 Communications is the 24-hour primary public safety answering point of 911 calls and provides dispatch services to the all police, fire, EMS and other related entities in Lewis County, which are all members of an interlocal agreement with Lewis County and have an appointed representative on the Combined User Committee (CUC); and

WHEREAS, the appointed representatives of the CUC met and determined that a crucial need exists to fund critical infrastructure and operations of the emergency communications center in order to provide vital public safety service to the public; and

WHEREAS, voters approved Lewis County Proposition No. 1: Two-tenths of One Percent Sales and Use Tax for Emergency 911 Communications Systems and Facilities during the General Election held on November 5, 2024, and certified by the state of Washington on December 5, 2024; and

WHEREAS, Lewis County sent confirmation of the proposition's passage to the Department of Revenue (DOR) on November 20, 2024,

and executed a contract with the DOR regarding the sales and use tax on [xxx xxxx, 2025];

- OR -

and will finalize a contract with the DOR regarding the sales and use tax before April 1, 2025

NOW THEREFORE BE IT ORDAINED that the BOCC hereby (1) fixes and imposes a sales and use tax in accordance with the terms of RCW 82.14.420 at the rate of two-tenths of one percent (0.2%) of the selling price in the case of a sales tax, or the value of the article used, in the case of a use tax, which tax shall be in addition to any other taxes authorized by law and which shall be collected from those persons who are taxable by the state under RCWs 82.08 and 82.12 upon the occurrence

of any taxable event within Lewis County, to be used solely for the purpose of providing funds for the costs associated with financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, re-equipping and improvements of the Lewis County 911 public safety communications systems and facilities; and (2) adds Chapter 3.80 to Lewis County Code as follows:

Chapter 3.80
SALES AND USE TAX FOR
EMERGENCY 911 COMMUNICATIONS SYSTEMS AND FACILITIES

Sections

- 3.80.010 Imposition of tax.
- 3.80.020 Tax rate and applicability.
- 3.80.030 Administration and collection.
- 3.80.040 Use of funds.
- 3.80.050 Severability.
- 3.80.060 Effective date.

3.80.010 Imposition of tax.

Pursuant to RCW [82.14.420](#), there is hereby imposed a sales and use tax, as the case may be, upon any taxable event as defined in RCWs [82.08](#) and [82.12](#), occurring within Lewis County. The tax shall be imposed upon and collected from those persons who are taxable by the state under RCWs [82.08](#) and [82.12](#). This tax shall be in addition to any other sales and use tax imposed by the state and/or the county.

3.80.020 Tax rate and applicability.

Pursuant to RCW [82.14.420](#), the rate of tax shall equal two-tenths of one percent (0.2%) of the selling price or value of the article used, as the case may be.

3.80.030 Administration and collection.

The tax imposed by this chapter shall be administered and collected in accordance with RCW 82.14.050. The chair of the BOCC ...

executed a contract with the DOR regarding the sales and use tax on [xxx xxxx, 2025];

- OR -

is directed to finalize a contract with the DOR regarding the sales and use tax before April 1, 2025

3.80.040 Use of funds.

Tax imposed by this chapter and deposited in the Communications Fund 1070 shall be used solely for the purposes authorized by RCW 82.14.420, to include providing funds for the costs associated with financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, re-equipping and improvements of the Lewis County 911 public safety communications systems and facilities.

3.80.050 Severability.

If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of this chapter or the application of the provisions to other persons or circumstances is not affected.

3.80.060 Effective date.

The effective date shall be April 1, 2025.

PASSED IN REGULAR SESSION THIS ~~XXXXX~~ day of ~~XXX~~ 2025, following a public hearing publicized in the newspaper of record on ~~Dec. 24 and 31, 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:

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