

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

IN THE MATTER OF:

RESOLUTION NO. 20-448

PROPERTY TAX BUDGET AND LEVY FOR BOTH
THE CURRENT EXPENSE AND ROAD FUND FOR
2021

WHEREAS, the Board of County Commissioners (BOCC) of Lewis County has met and considered its budget for the calendar year 2021; 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 2020, has been determined to be less than 101 percent for 2021; and

WHEREAS, the BOCC adopted a resolution of substantial need, in accordance with RCW 84.55.0101, to enable the increase of the property tax levy by 1 percent; and

WHEREAS, the BOCC has determined to maintain the County's 2021 General and Road property tax levy at 100 percent of the amount of the 2020 general property tax levy; and

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

WHEREAS, the BOCC has determined there will be a 0 percent increase in both the General and the Road levies for 2021; and

WHEREAS, the BOCC, after hearing and after duly considering all relevant evidence and testimony presented, determined that Lewis County's regular levy would be certified at \$14,120,000; and

WHEREAS, the BOCC, after hearing and duly considering all relevant evidence and testimony presented, determined that Lewis County Road levy would be certified \$13,000,000.

NOW THEREFORE BE IT RESOLVED by the BOCC of Lewis County as follows:

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 2021 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$0, which is a percentage increase of 0 percent from the previous year.
2. An increase in the estimated Roads property tax levy is hereby authorized for the levy to be collected in the 2021 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$0, which is a percentage increase of 0 percent from the previous year.
3. These 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
General \$10,586,762,736
Roads \$7,454,417,604

Data from Assessor's Office 11-23-2020.

DONE IN OPEN SESSION this 7th day of December, 2020.

APPROVED AS TO FORM:
Jonathan Meyer, Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON

Eric Eisenberg
By: Eric Eisenberg,
Chief Civil Deputy Prosecuting Attorney

Gary Stamper
Gary Stamper, Chair

ATTEST:



Edna J. Fund
Edna J. Fund, Vice Chair

Rieva Lester
Rieva Lester,
Clerk of the Lewis County Board of
County Commissioners

Absent
Robert C. Jackson, Commissioner

LEVY LIMITATIONS WORKSHEET

Example Only - 1 percent increase

TAXING DISTRICT County - Roads 2020 Levy for 2021 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>2020</u>		<u>\$12,559,939.60</u>	×	<u>101.000%</u>	=	<u>\$12,685,539.00</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>\$126,466,545</u>	×	<u>1.881573856695</u>	÷	<u>\$1,000</u>	=	<u>\$237,956.14</u>
A.V.		Last Year's Levy Rate				

C. 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>\$631,618,307</u>	-	<u>\$668,883,372</u>	=	<u>\$ (37,265,065.00)</u>		
Current Year's A.V.		Previous Year's A.V.		Remainder		
<u>0</u>	×	<u>1.881573856695</u>	÷	<u>\$1,000</u>	=	<u>0</u>
Remainder from Line C		Last Year's Levy Rate				

D. Regular property tax limit: A+B+C = \$12,923,495.14

Parts E through G are used in calculating the additional levy limit due to annexation.

E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.

<u>\$12,923,495.14</u>	÷	<u>\$7,454,417,604</u>	×	<u>\$1,000</u>	=	<u>1.733669325564</u>
Total in Line D		Assessed Value Less Annexed AV				

F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.

<u>0</u>	×	<u>1.733669325564</u>	÷	<u>\$1,000</u>	=	<u>0</u>
Annexed Area's A.V.		Rate in Line E				

G. Regular property tax limit including annexation D+F = \$12,923,495.14

H. 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>2.250000000000</u>	-	<u>0.000000000000</u>	-	<u>0.000000000000</u>	+	<u>0.000000000000</u>	=	<u>2.250000000000</u>
District base levy rate		Fire or RFA Rate		Library Rate		Firefighter Pension Fund		Statutory Rate Limit
<u>\$7,454,417,604</u>	×	<u>2.250000000000</u>	÷	<u>\$1,000</u>	=	<u>\$16,772,439.61</u>		<u>Statutory Amount</u>
A.V. of District		Statutory Rate Limit						

I. Highest Lawful Levy For This Tax Year (Lesser of G and H) = \$12,923,495.14

J. Tax Base For Regular Levy

1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy) \$7,454,417,604

K. Tax Base for Excess and Voted Bond Levies

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. 0

3. Plus Timber Assessed Value (TAV) 0

4. Tax base for excess and voted bond levies (1-2+3) \$7,454,417,604

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line K4 above.

<u>0.000000000000</u>	÷	<u>\$7,454,417,604</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>\$7,454,417,604</u>	×	<u>\$1,000</u>	=	<u>0.000000000000</u>
Levy Amount		A.V. from Line K4 above				

TAXING DISTRICT

County - Roads

2020

Levy For

2021

Taxes

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 0.999999976151%

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

Year <u>2020</u>	<u>\$12,578,925.30</u>	+	<u>125,789.25</u>	=	<u>\$12,704,714.55</u>
	Previous Year's Actual Levy		Plus Resolution Increase Amount		
Year <u>2020</u>	<u>\$12,578,925.30</u>	×	<u>0.000000000000%</u>	=	<u>\$12,578,925.30</u>
	Previous Year's Actual Levy		Resolution Percentage of Increase		

B. Amount for new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities.(Line B, page 1) = \$237,956.14

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

D. Amount for increase in annexation (Line F, page 1) = 0

E. Total levy amount authorized, including the annexation Lesser of A+(B+C+D) = \$12,816,881.44

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

<u>\$12,816,881.44</u>	+	_____	=	<u>\$12,816,881.44</u>
Total from Line E		Amount to be Refunded		Amount allowable per

G. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) = \$12,942,670.69

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

<u>\$12,923,495.14</u>	+	<u>\$0.00</u>	=	<u>\$12,923,495.14</u>
Line G, Page 1		Amount to be Refunded		Total

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

<u>\$12,816,881.44</u>	-	_____	=	<u>\$12,816,881.44</u>
Lesser of F, G, or H		Amount Held in Abeyance		Total

J. Statutory limit from line H on page 1 (dollar amount, not the rate) = \$16,772,439.61

K. Lesser of I and J \$12,816,881.44

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

1. Minus amount over levied (if applicable) _____

2. Plus amount under levied (if applicable) _____

M. **Total: K +/- L** \$12,816,881.44

N. **Regular Levy Rate Computation Without Levy Error Correction**

Use this rate in next year's levy calculations unless it's reduced due to levy error, other limitation, or there's a road levy shift.

<u>\$12,816,881.44</u>	÷	<u>\$7,454,417,604</u>	×	<u>\$1,000</u>	=	<u>1.719367242469</u>
Lesser of J and K		Amount on line J1 on page 1				rate w/o error correction

O. **Regular Levy Rate Computation:** Lesser of J and M divided by the assessed value in line J1 on page 1.

Use this rate for the current year's tax roll unless it is reduced due to another levy limitation such as the \$5.90 limit.

<u>\$12,816,881.44</u>	÷	<u>\$7,454,417,604</u>	×	<u>\$1,000</u>	=	<u>1.719367242469</u>
Lesser of J and M		Amount on line J1 on page 1				rate before aggregate check

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

Q. _____ **OR** _____

Amount shifted **TO** this taxing district Amount shifted **FROM** this taxing district

S. \$12,816,881.44 ÷ \$7,454,417,604 × \$1,000 = 1.719367242469

Post Shift Levy Amount Amount on line J1 on page 1 Post Shift Levy Rate

LEVY LIMITATIONS WORKSHEET

Example only - 0% increase

TAXING DISTRICT

County - Regular

2020

Levy for

2021

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	2020		\$13,543,133.93	×	101.000%	=	\$13,678,565.27
			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).

	\$243,051,614	×	1.437328166010	÷	\$1,000	=	\$349,344.93
	A.V.		Last Year's Levy Rate				

C. 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).

	\$640,842,265	-	\$694,081,183	=	\$ (53,238,918.00)		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	0	×	1.437328166010	÷	\$1,000	=	0
	Remainder from Line C		Last Year's Levy Rate				

D. Regular property tax limit: A+B+C = \$14,027,910.20

Parts E through G are used in calculating the additional levy limit due to annexation.

E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.

	\$14,027,910.20	÷	\$10,586,762,736	×	\$1,000	=	1.325042465748
	Total in Line D		Assessed Value Less Annexed AV				

F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.

		×	1.325042465748	÷	\$1,000	=	0
	Annexed Area's A.V.		Rate in Line E				

G. Regular property tax limit including annexation D+F = \$14,027,910.20

H. 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
\$10,586,762,736	×	1.800000000000	÷	\$1,000	=	\$19,056,172.92		Statutory Amount
A.V. of District		Statutory Rate Limit						

I. Highest Lawful Levy For This Tax Year (Lesser of G and H) = \$14,027,910.20

J. Tax Base For Regular Levy

1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy) \$10,586,762,736

K. Tax Base for Excess and Voted Bond Levies

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) \$10,586,762,736

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line K4 above.

		÷	\$10,586,762,736	×	\$1,000	=	0.000000000000
	Levy Amount		A.V. from Line K4 above				

Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line K4 above.

		÷	\$10,586,762,736	×	\$1,000	=	0.000000000000
	Levy Amount		A.V. from Line K4 above				

TAXING DISTRICT

County - Regular

2020

Levy For

2021

Taxes

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? 1.000000000000% Calculated % Increase 0.000000000000%

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).						
Year	2020	\$13,575,317.83	+	0.00	=	\$13,575,317.83
		Previous Year's Actual Levy		Plus Resolution Increase Amount		
Year	2020	\$13,575,317.83	×	0.000000000000%	=	\$13,575,317.83
		Previous Year's Actual Levy		Resolution Percentage of Increase		
B. Amount for new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities.(Line B, page 1)					=	\$349,344.93
C. Amount for increase in value of state-assessed property (Line C, page 1)					=	0
D. Amount for increase in annexation (Line F, page 1)					=	0
E. Total levy amount authorized, including the annexation					=	\$13,924,662.76
					Lesser of A+(B+C+D)	

F. Total levy amount authorized by resolution (E) plus amount refunded or to be refunded (RCW 84.55.070).					
	\$13,924,662.76	+	\$6,543.37	=	\$13,931,206.13
	Total from Line E		Amount to be Refunded		Amount allowable per Resolution/Ordinance

G. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070)					=	\$14,066,959.31
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H. Levy limit from line G on page 1, plus amount refunded or to be refunded (RCW 84.55.070).					
	\$14,027,910.20	+	\$6,543.37	=	\$14,034,453.57
	Line G, Page 1		Amount to be Refunded		Total

I. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).					
	\$13,931,206.13	-		=	\$13,931,206.13
	Lesser of F, G, or H		Amount Held in Abeyance		Total

J. Statutory limit from line H on page 1 (dollar amount, not the rate)					=	\$19,056,172.92
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K. Lesser of I and J					=	\$13,931,206.13
L. Levy Corrections						
1. Minus amount over levied (if applicable)						
2. Plus amount under levied (if applicable)						
M. Total: K +/- L					=	\$13,931,206.13

N. Regular Levy Rate Computation Without Levy Error Correction							
Use this rate in next year's levy calculations unless it's reduced due to levy error, other limitation, or there's a road levy shift.							
	\$13,931,206.13	+	\$10,586,762,736	×	\$1,000	=	1.315908033211
	Lesser of J and K		Amount on line J1 on page 1				rate w/o error correction

O. Regular Levy Rate Computation: Lesser of J and M divided by the assessed value in line J1 on page 1.							
Use this rate for the current year's tax roll unless it is reduced due to another levy limitation such as the \$5.90 limit.							
	\$13,931,206.13	+	\$10,586,762,736	×	\$1,000	=	1.315908033211
	Lesser of J and M		Amount on line J1 on page 1				rate before aggregate check

P. Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)							
Q. OR							
Amount shifted TO this taxing district					OR	Amount shifted FROM this taxing district	
	\$13,931,206.13	+	\$10,586,762,736	×	\$1,000	=	1.315908033211
	Post Shift Levy Amount		Amount on line J1 on page 1				Post Shift Levy Rate



Levy Certification

Submit this document 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 and forward a copy to the assessor.

In accordance with RCW 84.52.020, I, Gary Stamper,
(Name)

County Commissioner - Chairman, for Lewis County -Roads, do hereby certify to
(Title) (District Name)

the Lewis County legislative authority that the Commissioners
(Name of County) (Commissioners, Council, Board, etc.)

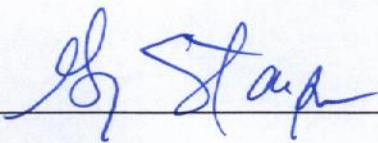
of said district requests that the following levy amounts be collected in 2021 as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on 12/07/20 :
(Date of Public Hearing)

Regular Levy: \$13,000,000
(State the total dollar amount to be levied)

Excess Levy: \$0.00
(State the total dollar amount to be levied)

Refund Levy: \$0.00
(State the total dollar amount to be levied)

Signature: 

Date: 12/7/2020

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Levy Certification

Submit this document 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 and forward a copy to the assessor.

In accordance with RCW 84.52.020, I, Gary Stamper,
(Name)

County Commissioner Chairman, for Lewis County- General, do hereby certify to
(Title) (District Name)

the Lewis County legislative authority that the Commissioners
(Name of County) (Commissioners, Council, Board, etc.)

of said district requests that the following levy amounts be collected in 2021 as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on 12/07/20 :
(Date of Public Hearing)

Regular Levy: \$14,120,000.00
(State the total dollar amount to be levied)

Excess Levy: \$0.00
(State the total dollar amount to be levied)

Refund Levy: \$6,543.37
(State the total dollar amount to be levied)

Signature: *Gary Stamper*

Date: 12/7/2020

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

RCW 84.55.0101**Limit factor—Authorization for taxing district to use one hundred one percent or less—Ordinance or resolution.**

Upon a finding of substantial need, the legislative authority of a taxing district other than the state may provide for the use of a limit factor under this chapter of one hundred one percent or less. In districts with legislative authorities of four members or less, two-thirds of the members must approve an ordinance or resolution under this section. In districts with more than four members, a majority plus one vote must approve an ordinance or resolution under this section. The new limit factor shall be effective for taxes collected in the following year only.

[2007 sp.s. c 1 § 2; 1997 c 3 § 204 (Referendum Bill No. 47, approved November 4, 1997).]

NOTES:

Reviser's note: On November 8, 2007, Initiative Measure No. 747 was declared unconstitutional in its entirety in *Wash. Citizens Action of Wash. v. State*, 162 Wn.2d 142, 171 P.3d 486 (2007).

Application—2007 sp.s. c 1: "This act applies both prospectively and retroactively to taxes levied for collection in 2002 and thereafter." [2007 sp.s. c 1 § 3.]

Effective date—2007 sp.s. c 1: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [November 29, 2007]." [2007 sp.s. c 1 § 4.]

Intent—1997 c 3 §§ 201-207: See note following RCW 84.55.010.

Application—Severability—Part headings not law—Referral to electorate—1997 c 3: See notes following RCW 84.40.030.

RCW 84.55.092**Protection of future levy capacity.**

(1) The regular property tax levy for each taxing district other than the state's levies may be set at the amount which would be allowed otherwise under this chapter if the regular property tax levy for the district for taxes due in prior years beginning with 1986 had been set at the full amount allowed under this chapter including any levy authorized under RCW **52.16.160** or **52.26.140(1)(c)** that would have been imposed but for the limitation in RCW **52.18.065** or **52.26.240**, applicable upon imposition of the benefit charge under chapter **52.18** or **52.26** RCW.

(2) The purpose of subsection (1) of this section is to remove the incentive for a taxing district to maintain its tax levy at the maximum level permitted under this chapter, and to protect the future levy capacity of a taxing district that reduces its tax levy below the level that it otherwise could impose under this chapter, by removing the adverse consequences to future levy capacities resulting from such levy reductions.

(3) Subsection (1) of this section does not apply to any portion of a city or town's regular property tax levy that has been reduced as part of the formation of a fire protection district under RCW **52.02.160**.

[2017 3rd sp.s. c 13 § 309. Prior: 2017 c 328 § 3; 2017 c 196 § 3; 1998 c 16 § 3; 1988 c 274 § 4; 1986 c 107 § 3.]

NOTES:

Application—Tax preference performance statement and expiration—2017 3rd sp.s. c 13 §§ 301-314: See notes following RCW **84.52.065**.

Intent—2017 3rd sp.s. c 13: See note following RCW **28A.150.410**.

Application—2017 c 196 §§ 3 and 9-13: "Sections 3 and 9 through 13 of this act apply to property taxes levied for collection in 2018 and thereafter." [**2017 c 196 § 18.**]

Effective date—2017 c 196 §§ 1-9, 11, 13, and 14: See note following RCW **52.26.220**.

Purpose—Severability—1988 c 274: See notes following RCW **84.52.010**.

Severability—Construction—1986 c 107: See notes following RCW **39.67.010**.

BOCC AGENDA ITEM SUMMARY

Resolution: 20-448

BOCC Meeting Date: Dec. 7, 2020

Suggested Wording for Agenda Item:

Agenda Type: Hearing - Resolution

Property Tax Budget and Levy for Both the Current Expense and Road Fund for 2021

Contact: Erik Martin

Phone: 740-2697

Department: BUD - Budget

Description:

Property Tax Budget and Levy for Both the Current Expense and Road Fund for 2021

Approvals:

User	Status
Dianne Dorey	Pending
Eric Eisenberg	Approved
Erik Martin	Pending
Josh Metcalf	Pending
PA's Office	Approved
Tim Fife	Pending

Publication Requirements:

Publications:

Additional Copies:

Dianne Dorey, David Campbell, Arny Davis
and Rodney Reynolds

Cover Letter To: