**BEFORE THE BOARD OF COUNTY COMMISSIONERS**

**LEWIS COUNTY, WASHINGTON**

PROPERTY TAX BUDGETS AND LEVIES **RESOLUTION 21-425**

FOR CURRENT EXPENSE AND ROAD FUND FOR 2022

**WHEREAS,** the Lewis County Board of County Commissioners (BOCC) has held a public hearing on December 6, 2021, following public notice as required by law and considered its budget for the calendar year 2022; 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 2022, has been determined to be more than 101 percent for 2022; and

**WHEREAS,** the BOCC has determined to maintain the County’s 2022 tax levy for both the County General and County Roads property at 0% percent of the amount of the 2021 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 2022 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 $15,000,000.

**Section 2.** An increase in the estimated Roads property tax levy is hereby authorized for the levy to be collected in the 2022 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 $14,000,000.

**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:

* General: $11,708,436,153
* Roads: $8,203,606,376

*Data from Assessor’s Office / Nov. 12, 2021*

**Section 4.** Any unused General and Road property tax levy capacity for 2022 tax year is reserved for future levy as provided by RCW 84.55.092.

Done in open session this 6th day of December 2021.

**APPROVED AS TO FORM:** **BOARD OF COUNTY COMMISSIONERS**

Jonathan Meyer, Prosecuting Attorney **LEWIS COUNTY, WASHINGTON**

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By Deputy Pros. Attorney Lindsey R. Pollock, DVM, Vice Chair

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**ATTEST**: Sean D. Swope, Vice Chair

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Rieva Lester, Clerk of the Board F. Lee Grose, Commissioner