

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

PROPERTY TAX BUDGET AND LEVY FOR BOTH  
CURRENT EXPENSE AND ROAD FUND FOR 2023

**RESOLUTION 22-394**

**WHEREAS**, the Board of County Commissioners (BOCC) of Lewis County has met and considered its budget for the calendar year 2023; 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 greater than 101 percent for 2023; 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 2023 General and Road property tax levy at 100 percent of the amount of the 2022 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 2023; 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 \$15,200,000.00; and

**WHEREAS**, the BOCC, after hearing and duly considering all relevant evidence and testimony presented, determined that Lewis County Road levy would be certified \$14,200,000.00.

**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 2023 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 2023 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. Bank the County's future levy capacity pursuant to RCW 84.55.092.
4. 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 \$15,052,308,632
- Roads \$10,579,479,324

Data from Assessor's Office Nov. 4, 2022.

Done in open session this 5th day of December 2022.

**APPROVED AS TO FORM:**

Jonathan Meyer, Prosecuting Attorney

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

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By Deputy Pros. Attorney

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Lindsey R. Pollock, DVM, Chair

**ATTEST:**

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Sean D. Swope, Vice Chair

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Rieva Lester, Clerk of the Board

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Scott J. Brummer, Commissioner