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.

Page 1 of 2 Res. 20-448

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

dna 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

	Highest regular tax which cou	ıld have be	een lawfully levied beginni	ng with	the 1985	levy (refund lev	y not included).
	V 10000	£40.55	0.030.60	104 000	0/		\$40 CDE E20 00
	Year 2020	SECTION OF THE PARTY OF THE PAR	THE STATE OF STREET STREET, ST	101.000 or/Max Inc	76 rease 101%		\$12,685,539.00
	Current year's assessed valu- original districts before annex previous year, use the rate th	e of new c	construction, improvements urred times last year's levy have been levied had no en	s, and v rate (if	vind turbir an error o urred).		ass, and geothermal facilities i
	\$126,466,545 A.V.	×	1.881573856695 Last Year's Levy Rate	÷	\$1,000	_ =	\$237,956.14
			value less last year's state		sed prope	erty value. The r	remainder is to be multiplied by
	\$631,618,307 Current Year's A.V.	-	\$668,883,372 Previous Year's A.V.	=		37,265,065.00) mainder	
	0 Remainder from Line C	×	1.881573856695 Last Year's Levy Rate	÷	\$1,000	_ =	0
	Regular property tax limit:		an interconstruction of the second of the se		A+B+0	C =	\$12,923,495.14
-	ganor proporty tox militaria.						7[] .00111
	rts E through G are used in ca	alculating the	he additional levy limit due	to ann	exation.		
	To find the rate to be used in district, excluding the annexe	F, take the	THE PERSON NAMED IN THE PERSON NAMED IN			divide it by the c	urrent assessed value of the
	\$12,923,495.14	÷	\$7,454,417,604	×	\$1,000	=	1.733669325564
	Total in Line D		Assessed Value Less Annexed A		10.13		
	Annexed area's current asset	ssed value	e including new construction	on and i	mprovem	ents, times the	rate in Line E.
		×	1.733669325564	÷	\$1,000	_ =	0
	Annexed Area's A.V.	x luding ann	Rate in Line E	-			
	Annexed Area's A.V. Regular property tax limit incl	× luding ann	Rate in Line E	-		= D+F =	\$12,923,495.14
	Statutory maximum calcula Only enter fire/RFA rate, library rate 2.250000000000 - District base levy rate	ation e, & firefighte Fire or	Rate in Line E sexation er pension fund rate for cities ar RFA Rate Librar	nnexed to	a fire/RFA + Firefigh	D+F = or library, or has a	\$12,923,495.14 firefighters pension fund. 2.250000000000 Statutory Rate Limit
	Statutory maximum calcula Only enter fire/RFA rate, library rate 2.2500000000000000000000000000000000000	ation e, & firefighte	Rate in Line E exationexation er pension fund rate for cities ar	nnexed to	a fire/RFA	D+F = or library, or has a	\$12,923,495.14 firefighters pension fund. 2.250000000000
	Statutory maximum calcula Only enter fire/RFA rate, library rate 2.250000000000 - District base levy rate \$7,454,417,604	ation e, & firefighte Fire or	Rate in Line E exation er pension fund rate for cities ar RFA Rate Librar 2.2500000000000	nnexed to	a fire/RFA + Firefigh	D+F = or library, or has a	\$12,923,495.14 firefighters pension fund. 2.250000000000 Statutory Rate Limit \$16,772,439.61
	Statutory maximum calcula Only enter fire/RFA rate, library rate 2.250000000000 District base levy rate \$7,454,417,604 A.V. of District	ation e, & firefighte Fire or ×	Rate in Line E nexation	y Rate	a fire/RFA + Firefigh \$1,000	D+F = or library, or has a anter Pension Fund =	\$12,923,495.14 firefighters pension fund. 2.250000000000 Statutory Rate Limit \$16,772,439.61 Statutory Amount
	Statutory maximum calcula Only enter fire/RFA rate, library rate 2.250000000000 - District base levy rate \$7,454,417,604	ation e, & firefighte Fire or ×	Rate in Line E nexation	y Rate	a fire/RFA + Firefigh \$1,000	D+F = or library, or has a anter Pension Fund =	\$12,923,495.14 firefighters pension fund. 2.250000000000 Statutory Rate Limit \$16,772,439.61
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	Statutory maximum calcula Only enter fire/RFA rate, library rate 2.250000000000 - District base levy rate \$7,454,417,604 A.V. of District Tax Base For Regular Levy 1. Total district taxable value	Fire or x his Tax Ye (including e, and the cored Bone e senior ci	Rate in Line E exation	y Rate	a fire/RFA + Firefight \$1,000 cluding egular lev	D+F = or library, or has a enter Pension Fund = =	\$12,923,495.14 firefighters pension fund. 2.250000000000 Statutory Rate Limit \$16,772,439.61 Statutory Amount \$12,923,495.14
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	Statutory maximum calcula Only enter fire/RFA rate, library rate 2.2500000000000 District base levy rate \$7,454,417,604 A.V. of District Highest Lawful Levy For The Tax Base For Regular Levy 1. Total district taxable value boats, timber assessed value of the of the median household incompanies. 3. Plus Timber Assessed Value of the median household incompanies. 4. Tax base for excess and value of the median household incompanies. 5. Plus Timber Assessed Value of the median household incompanies. 6. Cess Levy Rate Computation	Fire or x his Tax Ye (including e, and the e) come for the lue (TAV) voted bond on - Excess ÷	Rate in Line E lexation	and export the rozer	cluding egular lev	D+F = or library, or has a enter Pension Fund = y) me or 65% et value. (1-2+3) ue in Line K4 ab =	\$12,923,495.14 firefighters pension fund. 2.250000000000 Statutory Rate Limit \$16,772,439.61 Statutory Amount \$12,923,495.14 \$7,454,417,604 \$7,454,417,604
	Statutory maximum calcula Only enter fire/RFA rate, library rate 2.2500000000000 District base levy rate \$7,454,417,604 A.V. of District Highest Lawful Levy For The Tax Base For Regular Levy 1. Total district taxable value boats, timber assessed value of the of the median household incompanies. 3. Plus Timber Assessed Value of the median household incompanies. 4. Tax base for excess and value of the median household incompanies. 5. Plus Timber Assessed Value of the median household incompanies. 6. Levy Rate Computation Levy Amount	Fire or x his Tax Ye (including e, and the e) come for the lue (TAV) voted bond on - Excess ÷	Rate in Line E lexation	and export the rozer	cluding egular lev	D+F = or library, or has a enter Pension Fund = y) me or 65% et value. (1-2+3) ue in Line K4 above 1 Line K4 above	\$12,923,495.14 firefighters pension fund. 2.250000000000 Statutory Rate Limit \$16,772,439.61 Statutory Amount \$12,923,495.14 \$7,454,417,604 \$7,454,417,604

AXING DISTRICT	County - Roads	Le	vy For _	Taxes
Population:	Less than 10,000	ore		
and the second s	ce adopted authorizing an increas	se over the previous year's levy?	 ✓Yes	□No
Vas a second resolution	ordinance adopted authorizing ar	increase over the IPD?		No □N/A
			Same Digital	SERVICE COMMUNICATION
f so, what was the perce	htage increase?	Calculated %	Increase	0.99999976151%
A. Previous year's actua	l levy adjusted by the increases a	s stated in ordinance or resolution	n (RCW 84	1.55.120).
Year 2020		125,789.25	=	\$12,704,714.55
	Previous Year's Actual Levy	Plus Resolution Increase Amount		
Year2020	\$12,578,925.30 ×	0.00000000000% Resolution Percentage of Increase	= _	\$12,578,925.30
3. Amount for new cons	truction, improvements, and wind			
	ies.(Line B, page 1)		=	\$237,956.14
C. Amount for increase i	n value of state-assessed propert	y (Line C, page 1)	=	0
	n annexation (Line F, page 1)			0
	thorized, including the annexation			\$12,816,881.44
L. Total levy amount au	nonzed, including the annexation	Lesser of A. (B. C. D)		\$12,010,001.44
F. Total levy amount au	thorized by resolution (E) plus am	ount refunded or to be refunded (RCW 84.5	55.070).
\$12,816,881.44	Lot at beautic publicative	Whitesex	=	\$12,816,881,44
Total from Line E	Amount to be F	Refunded		Amount allowable per
	by county legislative authority or		_ 6	642 042 670 60
(RCW 64.52.020 and	RCW 84.52.070)		= 1	\$12,942,670.69
H. Levy limit from line G	on page 1, plus amount refunded	or to be refunded (RCW 84.55.0	70).	
\$12,923,495.14			=	\$12,923,495.14
Line G, Page 1	Amount to be I	Refunded		Total
Amount of taxes reco	vered due to a settlement of high	ly valued disputed property (RCV	84.52.01	8).
\$12,816,881.44			=	\$12,816,881.44
Lesser of F, G, or h	Amount Held in	Abeyance		Total
J. Statutory limit from lin	ne H on page 1 (dollar amount, no	ot the rate)	=	\$16,772,439.61
16.1				£42.046.004.44
K. Lesser of I and JL. Levy Corrections	Year of Error:			\$12,816,881.44
	r levied (if applicable)			
	r levied (if applicable)			
				\$12,816,881.44
	Computation Without Levy Error			
	year's levy calculations unless it's		limitation,	
\$12,816,881.44 Lesser of J and K		The Aller Annual Control of the Cont		1.719367242469
Lesser of 5 and 10	Amount on line of	71 on page 1		Tate the enter contestion
Regular Levy Rate (Computation: Lesser of J and M	divided by the assessed value in	line J1 on	page 1.
	current year's tax roll unless it is re			as the \$5.90 limit.
\$12,816,881.44	÷ \$7,454,41	7,604 × \$1,000	=	1.719367242469
Lesser of J and M	Amount on line J	11 on page 1		rate before aggregate check
P. Road Levy Shift Pate	Computation - (Do not enter a shi	ft amount in both shift fields \		
新聞問題 100 S AC G 2014 S A S A	OR	it univalit in both shift lields.		
Q. Amount shifted TO		Amount shifted FROM this taxing	district	
s. \$12,816,881.44			=	1.719367242469
Post Shift Levy Amo				Post Shift Levy Rate
REV 64 007				Page 2

LEVY LIMITATIONS WORKSHEET

2020 Levy for

2021 Taxes

Example only - 0% increase

County - Regular

TAXING DISTRICT

ıst	ructions for electronic version of form						
	Highest regular tax which could have be	en lawfully	levied beginning with the 1985 levy (re	lund lev	y not included).		
	Year 2020 Hi		,543,133,93 × 10 ful Levy Since 1985 Limit Factor/	01.000° Max Inc			\$13,678,565,27
	Current year's assessed value of new co					ermal facilities in or	iginal districts before annexation occurre
	times last year's levy rate (if an error occ						
	\$243,051,614	×	1.437328166010	÷	\$1,000		\$349,344.93
	A.V.		Last Year's Levy Rate	_			
	Current year's state assessed property should have been levied).	alue less	last year's state assessed property value	e, The	remainder is to I	be multiplied by last	t year's regular levy rate (or the rate that
	\$640,842,265		\$694,081,183	=	\$	(53,238,918.00)	
	Current Year's A.V.		Previous Year's A.V.		Rema	inder	
	0	×	1.437328166010	÷	\$1,000	-	0
	Remainder from Line C		Last Year's Levy Rate		A.P.C		614 027 040 20
	Regular property tax limit:				A+B+C		\$14,027,910.20
	ts E through G are used in calculating the	additiona	I levy limit due to annevation	-			
							1 1 1
	To find the rate to be used in F, take the	e levy limit	as shown in Line D above and divide it	by the	current assesse	d value of the distri	ct, 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		-	-	
	Annexed area's current assessed value	including		nes the	rate in Line F		
	THE ACT AND A STATE OF THE ACT AND A STATE OF		1.325042465748	_	\$1,000	_	0
	Annexed Area's A.V.	•	Rate in Line E		\$1,000		
	Regular property tax limit including anne	exation				D+F =	\$14,027,910.20
_	rogain property last mine moraling and			-			
	Statutory maximum calculation						No. (1) The Control of the Control o
		firefighter	pension fund rate for cities annexed to a	fire/RF	A or library, or l	nas a firefighters pe	nsion fund.
	1.80000000000 -	是似他		THE STATE OF	+		1.80000000000
	District base levy rate	Fire	or RFA Rate Library F	Rate	Firefighte	r Pension Fund	Statutory Rate Limit
	\$10,586,762,736	×	1.80000000000	÷	\$1,000	-	\$19,056,172.92
	A.V. of District		Statutory Rate Limit				Statutory Amount
	Highest Lawful Levy For This Tax Ye	ar (Lesse	er of G and H)			=	\$14,027,910.20
-		•					
	Tax Base For Regular Levy					Marie Name .	
	Total district taxable value (including)	state-asse	essed property, and excluding				
	boats, timber assessed value, and the	senior citiz	en exemption for the regular levy)				\$10,586,762,736
	Tax Base for Excess and Voted Bond	Levies					
			nption of less than \$40,000 income or 65	5%			
			ased on lower of frozen or market value				
	3. Plus Timber Assessed Value (TAV)						
						(1-2+3)	\$10,586,762,736
	Tax base for excess and voted bond	levies				(1-2+3)	\$10,300,702,730
			at divided by the approach colors to 1 to	VA -F	0110		
×	cess Levy Rate Computation - Excess						
		+	\$10,586,762,736	×	\$1,000	=	0.00000000000
	Levy Amount		A.V. from Line K4 above	oberre			
C	nd Levy Rate Computation - Bond levy			abové.			
		÷	\$10,586,762,736	×	\$1,000	=	0.00000000000
	Levy Amount		A.V. from Line K4 above		41,000		

TAXING DISTRICT	County - Regular	2020 Levy For	
Population:	pss than 10,000 10,000 or more		
Vas a resolution/ordinance adopte	d authorizing an increase over the previous year's levy?	☑Ye	s M
Vas a second resolution/ordinance	e adopted authorizing an increase over the IPD?	[√yes	N N
so, what was the percentage incr		Calculated % Increase	
Dravileus veseds extract lass and	justed by the increases as stated in ordinance or resolution	- (DOW 04 55 400)	
CONTRACTOR AND	INCOMES A CONTRACTOR OF THE PROPERTY OF THE PR	NAME OF THE OWNER OWNER OF THE OWNER OWNE	
Year 2020	\$13,575,317,83 + Previous Year's Actual Levy Plus R	0.00 =	\$13,575,317.83
Year 2020	\$13,575,317.83 ×	0.000000000000000000000000000000000000	\$13,575,317.83
		ution Percentage of Increase	410,010,011,00
	improvements, and wind turbines, solar, biomass,		
	B, page 1)		\$349,344.93
C. Amount for increase in value	of state-assessed property (Line C, page 1)	-	
D. Amount for increase in annex	ation (Line F, page 1)		
E. Total levy amount authorized,	including the annexation	Lesser of A+(B+C+D) =	\$13,924,662.76
F. Total levy amount authorized	by resolution (E) plus amount refunded or to be refunded	I (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
	nty legislative authority or taxing district as applicable.		CONTRACTOR AND A CONTRA
(RGW 64.52.020 and RGW 64	4.52.070)		\$14,066,959.31
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
1		W 0.4 50 0.40	
	ue to a settlement of highly valued disputed property (RC	W 84.52.018).	
\$13,931,206.13 Lesser of F, G, or H	Amount Held in Abeyance		\$13,931,206.13 Total
Lessel Oi F, G, Oi II	Amount Held in Abeyance		Total
J. Statutory limit from line H on p	page 1 (dollar amount, not the rate)		\$19,056,172.92
	Discontinue and the second		\$13,931,206.13
L. Levy Corrections	Year of Error:		THE RESIDENCE WAS A SHOULD SHEET OF
	if applicable)if applicable)		
	ii applicable)		\$13,931,206.13
N Regular Levy Rate Computa	tion Without Levy Error Correction		
	y calculations unless it's reduced due to levy error, other	r 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
	ation: Lesser of J and M divided by the assessed value in		
\$13,931,206.13	ear's tax roll unless it is reduced due to another levy limit + \$10,586,762,736	× \$1,000 =	1.315908033211
Lesser of J and M	Amount on line J1 on page 1	4,,000	rate before aggregate check
P. Road Levy Shift Rate Comp	utation - (Do not enter a shift amount in both shift fie	elds.)	
a.	OR OR		
Amount shifted TO th	is taxing district Amount sh	hifted FROM this taxing district	
S. \$13,931,206.13	÷ \$10,586,762,736	× \$1,000 =	1.315908033211
Post Shift Levy Amoun	t Amount on line J1 on page 1		Post Shift Levy Rate
REV 64 007			Page 2



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 v	rith RCW 84.52.020,	I, Gary Stampe	er	
			(Name)	
County Cor	nmissioner - Chairma	n, for	Lewis County -I	
	(Title)		(District Name)	
the	Lewis	County legislati	ive authority that the	Commissioners
(Na	me of County)			(Commissioners, Council, Board, etc.)
of said district 1	equests that the follo	wing levy amount	The state of the s	2021 as provided in the district's of Collection)
budget, which v	vas adopted followinį	g a public hearing	held on 12/07/20 (Date of Public	: Hearing)
Regular Levy:	\$13,000,000 (State the total doll	ar amount to be levied	d)	
Excess Levy:	\$0.00 (State the total doll	ar amount to be levice	<u>d)</u>	
Refund Levy:	\$0.00 (State the total doll	ar amount to be levied	<u>d)</u>	
Signature:	8 8	and		Date: 12/7/2020



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 ,	vith RCW 84.52.020, I	, oury built	(Name)		;
County Co	mmissioner Chairman	, for	Lewis County- G	eneral	, do hereby certify to
	(Title)		(District Name)		
the	Lewis	County legisla	tive authority that the	Comm	issioners
(N	ame of County)			(Com	missioners, Council, Board, etc.)
of said district	requests that the follow	ving levy amou		2021 of Collecti	as provided in the district's
budget, which	was adopted following	a public hearin	g held on 12/07/20 (Date of Public	: Hearing)	
Regular Levy:	\$14,120,000.00 (State the total dolla		ied)		
Excess Levy:	\$0.00				
Refund Levy:	(State the total dolla \$6,543.37	r amount to be levi	ied)		
	(State the total dollar	r amount to be lev	ied)		
Signature:	& Sta	m			Date: 12/7/2010

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:

Publication Requirements:

Publications:

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

Additional Copies:

Dianne Dorey, David Campbell, Arny Davis and Rodney Reynolds

Cover Letter To: