Resolution #16476

A RESOLUTION certifying to the assessor the total amount of property taxes to be levied and identifying amounts of funds to be diverted and shifted from the road levy to the county current expense levy.

WHEREAS, pursuant to RCW 84.52.070, it is the duty of the county legislative authority of each county to certify to the county assessor the amount of the taxes levied upon the property in the county for county purposes; and

WHEREAS, the Thurston County Assessor provided certified values on November 5, 2024, and updated values on November 12, 2024; and

WHEREAS, RCW 36.40.090 and RCW 36.82.040 allows county government to collect two separate property tax levies through the county general levy and road levy; and

WHEREAS, RCW 36.82.040 and RCW 36.33.220 allows the county legislative authority to divert any portion of the county road property tax revenues to the current expense fund to be used for any service provided in the unincorporated area; and

WHEREAS, Thurston County intends to use the diverted County Road taxes for traffic law enforcement services in the unincorporated area of the County; and

WHEREAS, Thurston County has established a revenue account code 3112000 for the purpose of identifying the diverted County Road Property taxes within the General Fund budget as required in the Washington State Auditor's Office Budget, Accounting and Reporting System (BARS) Manual; and

WHEREAS, Thurston County recognizes the County Road Levy is a special purpose revenue and has procedures in place to appropriately document its expenditures and that any unspent diverted taxes must be promptly returned to the County Road Fund after year-end reconciliation has taken place; and

WHEREAS, at the option of the county legislative authority, some of the levy capacity of the road levy may be shifted to increase the county general levy pursuant to RCW 84.52.043(1); and

WHEREAS, a road levy shift enables the general operating budget of a county to receive additional operating revenues without increasing the total amount of property tax the county is entitled to receive, as funds are shifted from the road levy to the county general levy; and

WHEREAS, the Thurston County Board of Commissioners has properly given notice of the public hearing held on December 2, 2024, to consider Thurston County's revenue sources, including increases in property tax revenues for the 2025 calendar year, pursuant to RCW 84.55.120; and

WHEREAS, Thurston County Board of Commissioners, after hearing and after duly considering all relevant evidence and testimony presented, has determined that Thurston County requires an increase in property tax revenue from the previous year, in addition to the increase resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of Thurston County and in its best interest; and

NOW, THEREFORE, BE IT RESOLVED, by the Thurston County Board of Commissioners of Thurston County as follows:

PART I: Certification of 2024 Thurston County Property Tax Levies to the Thurston County Assessor for Collection in 2025

In accordance with calculations as directed by the Washington State Department of Revenue, the following property tax levies are certified to the Thurston County Assessor. The amounts in Part I of this resolution do not include a road levy shift.

Thurston County Current Expense ……………………………………..	$49,958,085.00
Refund Levy …………………………………………………………	720,284.00
Veterans …………………………………………………………......	720,506.00
Public Health ………………………………………………………	1,601,125.00
Total …………………………………………………………………..	$53,000,000.000
Medic 1 ………………………………………………………………	$21,230,486.00
Refund Levy …………………………………………………………	269,514.00
Total…………………………………………………………………	$21,500,000.00
Conservation Futures ………………………………………………	$1,676,296.00
Refund Levy …………………………………………………………	23,704.00
Total …………………………………………………………………..	$1,700,000.00
County Roads……………………………………………………....	$24,907,634.00
Refund Levy …………………………………………………………	92,366.00
Road Diversion ……………………………………………………	1,500,000.00
Total …………………………………………………………………..	$26,500,000.00

PART II: Diversions and Shifts from the Road Fund to the Current Expense Fund

In accordance with RCW 36.33.220, RCW 36.82.040, and RCW 84.52.043(1), the Board of County Commissioners authorizes the following diversions and shifts from the Road Fund to the Current Expense Fund in 2025.

1. Road property tax levy funds in the amount of $1,500,000 shall be diverted from the road fund to the county current expense fund. These funds shall be used solely for the provision of traffic law enforcement services, as authorized and defined in WAC 136-25-030, provided by the Thurston County Sheriff's Office.

2. A road levy shift shall be implemented that results in the amount of $4,700,000 being shifted from the road fund to the county current expense fund.

3. As a result of these changes, the total property tax levy revenue to be deposited into the current expense fund is $52,771,671.97 and the total property tax levy revenue to be deposited into the road fund is $21,587,129.81.

ADOPTED: December 3, 2024

ATTEST:

Clerk of the Board

APPROVED AS TO FORM:

JON TUNHEIM
PROSECUTING ATTORNEY

By:
Deputy Prosecuting Attorney
Seth Dickey, 11/26/2024

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Thurston County, Washington

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