

**JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA REQUEST**

TO: Board of County Commissioners
FROM: Adiel McKnight, Executive Assistant
DATE: November 13, 2023
SUBJECT: HEARING re: Setting of Ad Valorem Tax Levies for 2024

STATEMENT OF ISSUE: The Board of County Commissioners will conduct a public hearing on Resolutions Setting Ad Valorem Tax Levies for 2024 and for the Diversion of Road Levy for Traffic Law Enforcement for the 2024 General Fund.

ANALYSIS: State law (RCW 84.55.120) requires that the Commissioners hold a public hearing on the 2024 Ad Valorem Tax Levies for levy in 2023 and collection in 2024. Consistent with RCW 84.55.010, the County has proposed setting a 1% increase in each of the regular property tax levies for the General Fund, Road Fund, and Conservation Futures Fund, which is in addition to any amount resulting from new construction and improvements to property.

State law (RCW 36.33.220) also authorizes the Board of County Commissioner to divert a portion of the County Road property taxes to the General Fund to provide traffic law enforcement services in the unincorporated areas of the County. The County is proposing to divert \$620,000 to the General Fund for this purpose in 2024, which is significantly less than the County's actual cost for traffic law enforcement.

FISCAL IMPACT: See attached documents.

RECOMMENDATION: Take public testimony on Setting of Ad Valorem Tax Levies and Diversion of Road Levy for Traffic Law Enforcement for 2024, and deliberate on the hearing record and the items before the Board.

Staff recommends approving the following:

- Resolution re: Increase in the Jefferson County General Fund Levy for 2024 Taxes
- Resolution re: Increase for the Jefferson County Road Levy for 2024 Taxes
- Resolution re: Diversion of Road Levy for Traffic Law Enforcement for the 2024 General Fund Budget
- Resolution re: Increase for the Jefferson County Conservation Futures Tax Levy for 2024 Taxes
- Letter to Assessor re: Setting 2024 Real and Personal Property Levy and Refund Amounts

REVIEWED BY:


Mark McCauley, County Administrator


Date



Board of County Commissioners
1820 Jefferson Street
PO Box 1220
Port Townsend, WA 98368

Kate Dean, District 1 Heidi Eisenhour, District 2 Greg Brotherton, District 3

November 13, 2023

Jeff Chapman, Assessor
P.O. Box 1220
Port Townsend, WA 98368

Subject: 2024 Real and Personal Property Levy Amounts

The following are the levy amounts (Real and Personal Property) for the 2024 tax year. Levies have been set in accordance with law.

		Levy	Refunds
I.	Total County General Fund Levy (2023 actual amount @ 101% plus new construction & refunds)	<u>\$9,108,000</u>	\$54,886.30
A.	Veterans Relief (2023 actual amount @ 101% plus new construction)	(52,450)	
B.	Mental Health (2023 actual amount @ 101 % plus new construction)	(51,850)	
C.	Developmental Disabilities (2023 actual amount @ 101 % plus new construction)	(51,850)	
D.	Current Expense (Remainder)	<u>\$8,951,850</u>	
II.	Total Road Levy (2023 actual amount @ 101% plus new construction & refunds)	<u>\$5,094,000</u>	\$35,968.48
A.	Diversion to Current Expense (Set Amount)	(620,000)	
B.	County Roads (Remainder)	<u>\$4,474,000</u>	
III.	Conservation Futures (2023 actual amount @ 101% plus new construction & refunds)	<u>\$278,000</u>	\$1,646.94

Sincerely,

Greg Brotherton, Chair

Kate Dean, Member

Heidi Eisenhour, Member

STATE OF WASHINGTON
County of Jefferson

In the Matter of an Increase }
in the Jefferson County General }
Fund Levy for 2024 Taxes }

RESOLUTION NO.

WHEREAS, the Board of County Commissioners have properly given notice of the public hearings held regarding setting ad valorem tax levies on November 13, 2023 to consider the County's Budget for the 2024 calendar year, and pursuant to RCW 84.55.120; and

WHEREAS, the Board of County Commissioners, after hearing, and after duly considering all relevant evidence and testimony presented, has determined that the County General Fund 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, refunds, net cancellations/supplementals and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the County General Fund and in its best interest; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Jefferson County that an increase in the regular property tax levy, in addition to any amount resulting from the addition of new construction and improvements to property, refunds, net cancellations/supplementals and any increase in the value of state-assessed property, is hereby authorized for the 2024 County General Fund levy in the amount of \$8,934,893.39, which is an increase of 1% (\$88,464.29) from the previous year.

APPROVED AND ADOPTED this 13th day of November, 2023.

JEFFERSON COUNTY
BOARD OF COMMISSIONERS

SEAL:

Greg Brotherton, Chair

Kate Dean, Member

ATTEST:

Heidi Eisenhour, Member

Carolyn Gallaway, CMC
Clerk of the Board

STATE OF WASHINGTON
County of Jefferson

In the Matter of an Increase }
For the Jefferson County Road }
Levy for 2024 Taxes }

RESOLUTION NO. ____

WHEREAS, the Board of County Commissioners has properly given notice of the public hearing regarding setting ad valorem tax levies on November 13, 2023, pursuant to RCW 84.55.120 to consider the County Road budget for the 2024 calendar year; and,

WHEREAS, the Board of County Commissioners, after hearing, and after duly considering all relevant evidence and testimony presented, has determined that the County Road Fund 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, refunds, net cancellations/supplementals and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the County Road Fund and in its best interest.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Jefferson County that an increase in the regular property tax levy, in addition to any amount resulting from the addition of new construction and improvements to property, refunds, net cancellations/supplementals and any increase in the value of state-assessed property, is hereby authorized for the 2024 County Road levy in the amount of \$4,999,023.80, which is an increase of 1% (\$49,495.29) from the previous year.

APPROVED AND ADOPTED this 13th day of November, 2023.

JEFFERSON COUNTY
BOARD OF COMMISSIONERS

SEAL:

Greg Brotherton, Chair

ATTEST:

Kate Dean, Member

Carolyn Gallaway, CMC
Clerk of the Board

Heidi Eisenhour, Member

STATE OF WASHINGTON
County of Jefferson

In the Matter of Diversion of Road Levy }
for Traffic Law Enforcement for the }
2024 General Fund Budget }

RESOLUTION NO. ____

WHEREAS, RCW 36.33.220 authorizes the Board of County Commissioner to divert any portion of the County Road property taxes to provide traffic law enforcement services in the unincorporated areas of the County; and,

WHEREAS, the Board of County Commissioners intends to utilize the County Road Fund monies for the traffic law enforcement services in the unincorporated areas of the County; and,

WHEREAS, Jefferson County has established a revenue account with revenue code 311.20 for the purpose of identifying the County Road fund monies used for traffic enforcement in the unincorporated areas of the County.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Jefferson County that the Road Tax Levy collected in 2024 be divided with \$620,000 deposited in the Current Expense Fund and identified as revenue code 311.20, and the remainder deposited in the County Road Fund.

APPROVED AND ADOPTED this 13th day of November, 2023.

JEFFERSON COUNTY
BOARD OF COMMISSIONERS

SEAL:

Greg Brotherton, Chair

ATTEST:

Kate Dean, Member

Carolyn Gallaway, CMC
Clerk of the Board

Heidi Eisenhour, Member

STATE OF WASHINGTON
County of Jefferson

In the Matter of an Increase for }
the Jefferson County Conservation }
Futures Tax Levy for 2024 Taxes }

RESOLUTION NO.

WHEREAS, the Board of County Commissioners has properly given notice of the public hearing regarding setting ad valorem tax levies on November 13, 2023, pursuant to RCW 84.55.120 to consider the County Conservation Futures budget for the 2024 calendar year; and,

WHEREAS, the Board of County Commissioners, after hearing, and after duly considering all relevant evidence and testimony presented, has determined that the County Conservation Futures Fund 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, refunds, net cancellations/supplementals and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the Conservation Futures Fund and in its best interest.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Jefferson County that an increase in the regular property tax levy, in addition to any amount resulting from the addition of new construction and improvements to property, refunds, cancellations/supplementals and any increase in the value of state-assessed property, is hereby authorized for the 2024 County Conservation Futures Fund levy in the amount of \$267,921.95, which is an increase of 1% (\$2,652.69) from the previous year.

APPROVED AND ADOPTED this 13th day of November, 2023.

JEFFERSON COUNTY
BOARD OF COMMISSIONERS

SEAL:

Greg Brotherton, Chair

ATTEST:

Kate Dean, Member

Carolyn Gallaway, CMC
Clerk of the Board

Heidi Eisenhour, Member

COUNTY - ESTIMATE FOR "2024" BUDGET

COUNTY (CE, VT, MH, DD) "2023" ACTUAL AMOUNT	\$	8,846,429.10
*INCREASE OF 1% (\$88,464.29)	X	1.01
RESOLUTION AMOUNT	\$	8,934,893.39

"2023" HIGHEST LAWFUL LEVY AMOUNT	\$	8,840,931.14
	X	1.01
WILL BE HELD TO THE HIGHEST LAWFUL INCREASE OF 1%	\$	8,929,340.45
NEW CONST & UTIL (EST) +	\$	113,497.73 (as of 10/09/23)
REFUNDS +	\$	54,886.30 *Amount for Levy Certification
	\$	9,097,724.48

BUDGET ON THE HIGH SIDE = \$ 9,108,000

(BREAKDOWN)

VETERAN'S "2023" ACTUAL AMOUNT	\$	50,851.37
*INCREASE OF 1% (\$508.51)	X	1.01
	\$	51,359.88
NEW CONST & UTIL (EST) +	\$	652.41 (as of 10/09/23)
	\$	52,012.29

(1% INC) BUDGET = \$ 52,450 *Amount for Levy Certification

MENTAL HEALTH "2023" ACTUAL AMOUNT	\$	50,219.33
*INCREASE OF 1% (\$502.19)	X	1.01
	\$	50,721.52
NEW CONST & UTIL (EST) +	\$	644.30 (as of 10/09/23)
	\$	51,365.82

(1% INC) BUDGET = \$ 51,850 *Amount for Levy Certification

DEVELOPMENTAL DISABILITIES "2023" ACTUAL AMOUNT	\$	50,219.33
*INCREASE OF 1% (\$502.19)	X	1.01
	\$	50,721.52
NEW CONST & UTIL (EST) +	\$	644.30 (as of 10/09/23)
	\$	51,365.82

(1% INC) BUDGET = \$ 51,850 *Amount for Levy Certification

CURRENT EXPENSE (REMAINDER) \$ 8,951,850 *Amount for Levy Certification

ROADS & DIVERSION "2023" ACTUAL AMOUNT	\$	4,949,528.51
*INCREASE OF 1% (\$49,495.29)	X	1.01
RESOLUTION AMOUNT	\$	4,999,023.80

"2023" HIGHEST LAWFUL LEVY AMOUNT	\$	4,946,804.58
	X	1.01
WILL BE HELD TO THE HIGHEST LAWFUL INCREASE OF 1%	\$	4,996,272.63
NEW CONST & UTIL (EST) +	\$	52,529.92 (as of 10/09/23)
REFUNDS +	\$	35,968.48 *Amount for Levy Certification
	\$	5,084,771.03

BUDGET ON THE HIGH SIDE = \$ 5,094,000

DIVERSION RESOLUTION AMOUNT \$ 620,000 *Amount for Levy Certification

REMAINDER \$ 4,474,000 *Amount for Levy Certification

CONSERVATION FUTURES "2023" ACTUAL AMOUNT	\$	265,269.26
**INCREASE OF 1% (\$2,652.69)	X	1.01
RESOLUTION AMOUNT	\$	267,921.95

"2023" HIGHEST LAWFUL LEVY AMOUNT	\$	265,104.47
	X	1.01
WILL BE HELD TO THE HIGHEST LAWFUL INCREASE OF 1%	\$	267,755.51
NEW CONST & UTIL (EST) +	\$	3,403.35 (as of 10/09/23)
REFUNDS +	\$	1,646.94 *Amount for Levy Certification
	\$	272,805.80

BUDGET ON THE HIGH SIDE = \$ 278,000