

**JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA REQUEST

TO: Board of County Commissioners

FROM: Adiel McKnight, Deputy Clerk of the Board

DATE: November 3, 2025

SUBJECT: **HEARING NOTICE** re: Setting of Ad Valorem Tax Levies for 2026;
Hearing Scheduled for Monday, November 17, 2025 at 10:15 a.m. in the
Commissioner's Chambers

STATEMENT OF ISSUE:

Annually the Commissioners review levy amounts (Real and Personal Property) for the next tax year. Levies have been set in accordance with law. A request for a hearing for Setting of Ad Valorem Tax Levies for 2026 to be scheduled for Monday, November 17, 2025 at 10:15 a.m. is attached.

ANALYSIS:

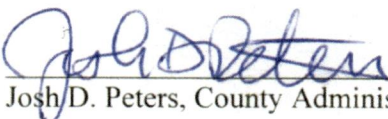
State law (RCW 84.55.120) requires that the Commissioners hold a public hearing on the 2026 Ad Valorem Tax Levies for levy in 2025 and collection in 2026. Notice will be published in the Port Townsend Leader on November 5 and 12, 2025.

To view DRAFT documents please go to County website by clicking on: www.co.jefferson.wa.us – Services – Laserfiche Web Portal – (Username and Password is: public) - Board of Commissioners – BOCC Agenda Packet – 2025 Weekly Agenda Items – 11 November 2025 – 111725 – HEARING re Ad Valorem Tax Levies for 2026

RECOMMENDATION:

Approve **HEARING NOTICE** re: Setting of Ad Valorem Tax Levies for 2026; Hearing Scheduled for Monday, November 17, 2025 at 10:15 a.m. in the Commissioner's Chambers

REVIEWED BY:


Josh D. Peters, County Administrator

10/30/25
Date

Please publish 2 times: November 5, and November 12, 2025

Contact Person: Adiel McKnight

Bill to: Jefferson County Commissioners

P.O. Box 1220

Port Townsend, WA 98368

NOTICE OF PUBLIC HEARING
Setting of Ad Valorem Tax Levies for 2026

NOTICE IS HEREBY GIVEN that a public hearing is scheduled by the Jefferson County Board of Commissioners for **MONDAY, November 17, 2025 at 10:15 a.m.** in the Commissioners' Chambers, County Courthouse, 1820 Jefferson Street, Port Townsend, WA 98368 (HYBRID). Notice of said hearing is to be published in the official newspaper of Jefferson County.

The public hearing is to consider the following: Proposed Resolutions setting the 2026 Ad Valorem Tax Levies for Jefferson County based on 2025 assessments for collection in 2026. Proposed Resolutions finding a substantial need to increase the property tax limit factor above the rate of inflation and adopt a limit factor of 101 percent for the 2026 tax year.

Proposed Tax Increase for 2025: (Pursuant to Chapter 84.55.120 RCW)

The Board of County Commissioners has proposed increases of up to one percent (1%) in the County General Fund Tax Levy, the County Road District Tax Levy and the County Conservation Futures Tax Levy plus increases for all levies resulting from new construction, improvement to property, any increase in the assessed value of state-assessed property, and any refunds from the previous year.

Proposed Diversion of Road Levy for Traffic Law Enforcement for 2026:

The Board of County Commissioners is also considering a Resolution to continue a past practice of diverting \$470,000 of the Road Levy for Traffic Law Enforcement within the General Fund.

The 2025-2026 Ad Valorem Tax Levies Draft Resolutions are available for viewing on the County website by clicking on: www.co.jefferson.wa.us – Services – Laserfiche Web Portal – (Username and Password is: public) - Board of Commissioners – BOCC Agenda Packet – 2025 Weekly Agenda Items – 11 November 2025 – 111725 – HEARING Ad Valorem Tax Levies for 2026

You are welcome to participate in this hearing. You will need to join the meeting by 10:15 a.m. using the following methods: **VIRTUALLY:** Via the following Zoom, link: <https://zoom.us/j/93777841705>, **PHONE:** Dial 1-253-215-8782 and enter access code: 937-7784-1705# and press *9 to “raise your hand” to be called upon. Access for the hearing impaired can be accommodated using Washington Relay Service at 1-800-833-6384, or **IN-PERSON**

In addition, written testimony is also invited beginning on November 3, 2025 and ending on November 17, 2025 at the end of the Public Hearing, unless extended by the Board of County Commissioners. Written public testimony may be submitted by **Email to:** jeffbocc@co.jefferson.wa.us You may view testimony received by clicking here: www.co.jefferson.wa.us – Services – Laserfiche Web Portal – (Username and Password is: public) - Board of County Commissioners – BOCC Agenda Packets – 2024 Weekly Agenda Items – 11 November 2025 – 111725 – Hearing re Ad Valorem Tax Levies for 2026

You can also **Mail** your testimony to: Jefferson County Commissioners' Office; P.O. Box 1220, Port Townsend, WA 98368. Written testimony must be received by the Board of County Commissioners by the end of the hearing testimony period.

Signed this 3rd day of November, 2025.

JEFFERSON COUNTY
BOARD OF COMMISSIONERS
/S/Heidi Eisenhour, Chair



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

Heather Dudley-Nollette, District 1 Heidi Eisenhour, District 2 Greg Brotherton, District 3

November 17, 2025

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

Subject: 2026 Real and Personal Property Levy Amounts

The following are the levy amounts (Real and Personal Property) for the 2026 tax year. Levies have been set in accordance with law.

		Levy	Refunds
Sincerely,			
I.	Total County General Fund Levy (2025 actual amount @ 101% plus new construction & refunds)	<u>\$9,405,000</u>	\$15,256.83
A.	Veterans Relief (2024 actual amount @ 101% plus new construction)	(54,400)	
B.	Mental Health (2025 actual amount @ 101 % plus new construction)	(53,700)	
C.	Developmental Disabilities (2025 actual amount @ 101 % plus new construction)	(53,700)	
D.	Current Expense (Remainder)	<u>\$9,243,200</u>	
II.	Total Road Levy (2025 actual amount @ 101% plus new construction & refunds)	<u>\$5,253,000</u>	\$8,636.00
A.	Diversion to Current Expense (Set Amount)	(470,000)	
B.	County Roads (Remainder)	<u>\$4,783,000</u>	
III.	Conservation Futures (2025 actual amount @ 101% plus new construction & refunds)	<u>\$287,000</u>	\$457.70

Heather Dudley-Nollette, Dist. 1

Heidi Eisenhour, Dist. 2 - Chair

Greg Brotherton, Dist. 3

COUNTY - ESTIMATE FOR "2026" BUDGET

COUNTY (CE, VT, MH, DD) "2025" ACTUAL AMOUNT	\$	9,256,678.51
*INCREASE OF 1% (\$92,566.79)	X	1.01
RESOLUTION AMOUNT	\$	9,349,245.30

"2025" HIGHEST LAWFUL LEVY AMOUNT	\$	9,220,224.16
	X	1.01
WILL BE HELD TO THE HIGHEST LAWFUL INCREASE OF 1%	\$	9,312,426.40
NEW CONST & UTIL (EST) +	\$	66,509.37 (as of 10/02/25)
REFUNDS +	\$	15,256.83 *Amount for Levy Certification
	\$	9,394,192.60

BUDGET ON THE HIGH SIDE = \$ 9,405,000

(BREAKDOWN)

VETERAN'S "2025" ACTUAL AMOUNT	\$	53,029.54
*INCREASE OF 1% (\$530.30)	X	1.01
	\$	53,559.84
NEW CONST & UTIL (EST) +	\$	381.02 (as of 10/02/25)
	\$	53,940.86
(1% INC) BUDGET =	\$	54,400 *Amount for Levy Certification
MENTAL HEALTH "2025" ACTUAL AMOUNT	\$	52,370.43
*INCREASE OF 1% (\$523.70)	X	1.01
	\$	52,894.13
NEW CONST & UTIL (EST) +	\$	376.28 (as of 10/02/25)
	\$	53,270.41
(1% INC) BUDGET =	\$	53,700 *Amount for Levy Certification
DEVELOPMENTAL DISABILITIES "2025" ACTUAL AMOUNT	\$	52,370.43
*INCREASE OF 1% (\$523.70)	X	1.01
	\$	52,894.13
NEW CONST & UTIL (EST) +	\$	376.28 (as of 10/02/25)
	\$	53,270.41
(1% INC) BUDGET =	\$	53,700 *Amount for Levy Certification
CURRENT EXPENSE (REMAINDER)	\$	9,243,200 *Amount for Levy Certification

ROADS & DIVERSION "2025" ACTUAL AMOUNT	\$	5,156,577.00
*INCREASE OF 1% (\$51,565.77)	X	1.01
RESOLUTION AMOUNT	\$	5,208,142.77

"2025" HIGHEST LAWFUL LEVY AMOUNT	\$	5,140,434.12	
	X	1.01	
WILL BE HELD TO THE HIGHEST LAWFUL INCREASE OF 1%	\$	5,191,838.46	
NEW CONST & UTIL (EST) +	\$	43,071.88	(as of 10/02/25)
REFUNDS +	\$	8,636.00	*Amount for Levy Certification
	\$	5,243,546.34	

BUDGET ON THE HIGH SIDE = \$ 5,253,000

DIVERSION RESOLUTION AMOUNT	\$	470,000	*Amount for Levy Certification
REMAINDER	\$	4,783,000	*Amount for Levy Certification

CONSERVATION FUTURES "2025" ACTUAL AMOUNT	\$	277,571.17
**INCREASE OF 1% (\$2,775.71)	X	1.01
RESOLUTION AMOUNT	\$	280,346.88

"2025" HIGHEST LAWFUL LEVY AMOUNT	\$	276,477.97	
	X	1.01	
WILL BE HELD TO THE HIGHEST LAWFUL INCREASE OF 1%	\$	279,242.75	
NEW CONST & UTIL (EST) +	\$	1,994.35	(as of 10/02/25)
REFUNDS +	\$	457.70	*Amount for Levy Certification
	\$	281,694.80	

BUDGET ON THE HIGH SIDE = \$ 287,000

STATE OF WASHINGTON
County of Jefferson

In the Matter of an Increase	}	
in the Jefferson County General	}	RESOLUTION NO.
Fund Levy for 2026 Taxes	}	

WHEREAS, the Board of County Commissioners have properly given notice of the public hearings held regarding setting ad valorem tax levies on November 17, 2025 to consider the County's Budget for the 2026 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, THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, WASHINGTON, HEREBY RESOLVES AS FOLLOWS: 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 2026 County General Fund levy in the amount of \$9,349,245.30, which is an increase of 1% (\$92,566.79) from the previous year.

Section 1: Whereas Clauses Adopted as Facts. The Jefferson County Board of Commissioners hereby adopts the above "Whereas" clauses as Findings of Fact.

Section 2: Purpose. The purpose of this resolution is to approve 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

Section 3: Effective Date. This resolution shall take effect immediately upon adoption.

Section 4. SEPA Categorical Exemption. This Resolution is categorically exempt from the State Environmental Policy Act under WAC 197-11-800 (19).

(SIGNATURES APPEAR ON THE NEXT PAGE)

APPROVED AND ADOPTED this 17th day of November, 2025.

JEFFERSON COUNTY
BOARD OF COMMISSIONERS

SEAL:

Heidi Eisenhour, Chair

ATTEST:

Greg Brotherton, Member

Carolyn Gallaway, CMC
Clerk of the Board

Heather Dudley-Nollette, Member

Approved as to form only:

Philip C. Hunsucker, Date
Chief Civil Deputy Prosecuting Attorney

STATE OF WASHINGTON
County of Jefferson

In the Matter of Diversion of Road Levy }
for Traffic Law Enforcement for the }
2026 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, THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, WASHINGTON, HEREBY RESOLVES AS FOLLOWS: that the Road Tax Levy collected in 2026 be divided with \$470,000 deposited in the Current Expense Fund and identified as revenue code 311.20, and the remainder deposited in the County Road Fund.

Section 1: Whereas Clauses Adopted as Facts. The Jefferson County Board of Commissioners hereby adopts the above “Whereas” clauses as Findings of Fact.

Section 2: Purpose. The purpose of this resolution is to approve 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

Section 3: Effective Date. This resolution shall take effect immediately upon adoption.

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ATTEST:

Greg Brotherton, Member

Carolyn Gallaway, CMC
Clerk of the Board

Heather Dudley-Nollette, Member

Approved as to form only:

Philip C. Hunsucker, Date
Chief Civil Deputy Prosecuting Attorney

STATE OF WASHINGTON
County of Jefferson

In the Matter of an Increase	}	
For the Jefferson County Road	}	RESOLUTION NO.
Levy for 2026 Taxes	}	

WHEREAS, the Board of County Commissioners has properly given notice of the public hearing regarding setting ad valorem tax levies on November 17, 2025, pursuant to RCW 84.55.120 to consider the County Road budget for the 2026 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, THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, WASHINGTON, HEREBY RESOLVES AS FOLLOWS: 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 2026 County Road levy in the amount of \$5,208,142.77, which is an increase of 1% (\$51,565.77) from the previous year.

Section 1: Whereas Clauses Adopted as Facts. The Jefferson County Board of Commissioners hereby adopts the above "Whereas" clauses as Findings of Fact.

Section 2: Purpose. The purpose of this resolution is to approve 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

Section 3: Effective Date. This resolution shall take effect immediately upon adoption.

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Clerk of the Board

Heather Dudley-Nollette, Member

Approved as to form only:

Philip C. Hunsucker, Date
Chief Civil Deputy Prosecuting Attorney

STATE OF WASHINGTON
County of Jefferson

In the Matter of an Increase for	}	
the Jefferson County Conservation	}	RESOLUTION NO.
Futures Tax Levy for 2026 Taxes	}	

WHEREAS, the Board of County Commissioners has properly given notice of the public hearing regarding setting ad valorem tax levies on November 17, 2025, pursuant to RCW 84.55.120 to consider the County Conservation Futures budget for the 2026 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, THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, WASHINGTON, HEREBY RESOLVES AS FOLLOWS: 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 2026 County Conservation Futures Fund levy in the amount of \$280,346.88, which is an increase of 1% (\$2,775.71) from the previous year.

Section 1: Whereas Clauses Adopted as Facts. The Jefferson County Board of Commissioners hereby adopts the above "Whereas" clauses as Findings of Fact.

Section 2: Purpose. The purpose of this resolution is to approve 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

Section 3: Effective Date. This resolution shall take effect immediately upon adoption.

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