

**Levies and Budget**

**December 1, 2025**

**10 a.m.**

Present: Commissioner Brummer, Commissioner Pollock, Commissioner Swope, County Manager Ryan Barrett, Becky Butler, Goeff Soderquist, Assessor Ross Nielson

Guest(s): Jacob Moore and Citizens Budget Committee members Tim Wood, Paul Crouner, Usha Sahadeva Brooks, Michael Blessing

Recorder: Rieva Lester

**Public comment:** None.

**Resolution 25-340: Certify the property tax levies for junior taxing districts for collection in 2026.**

Clerk of the Board Rieva Lester discussed the resolution. Rieva said state law outlines the process by which special purpose districts (also known as junior taxing districts) must certify their levies to the county.

As outlined in RCW 84.52.020, she said, those junior taxing districts must file their levy certification paperwork by November 30 each year, provided that the Assessor's Office certifies assessed valuations to taxing districts at least 12 working days before November 30 as outlined in RCW 84.48.130. And, pursuant to RCW 84.52.070, she said, the BOCC must certify to the Lewis County Assessor those amounts on or before the first Monday in December for the following year's collection.

Rieva said the Assessor's Office has indicated it did not meet that deadline due to a delay in state-assessed utilities, so there will be an additional resolution to capture levy certifications received after Dec. 1.

**Commissioner Pollock made a motion to approve Resolution 25-340. Commissioner Swope seconded. Motion passed 3-0.**

**Resolution 25-341: Adopt the annual budget of Lewis County for the calendar year of 2026.**

Commissioner Brummer introduced the hearing.

County Manager Ryan Barrett gave the staff report, attached.

Commissioner Brummer asked if there were any questions.

Commissioner Pollock read a statement for the record.

Commissioner Brummer echoed concerns regarding risk, jail medical and other unfunded mandates.

Commissioner Brummer then closed the question-and-answer portion of the hearing.

Ryan Barrett asked that his previous comments be adopted into the record.

Commissioner Brummer asked if anyone wanted to speak for or against the resolution. No one chose to speak.

Commissioner Brummer closed the hearing.

***Commissioner Swope made a motion to approve Resolution 25-341. Commissioner Brummer seconded. Motion passed 2-1, with Commissioner Swope and Commissioner Brummer voting in favor and Commissioner Pollock opposed.***

**Resolution 25-342: Property tax budgets and levies for Current Expense and Road Fund for 2026.**

Commissioner Brummer introduced the hearing.

County Manager Ryan Barrett gave the staff report. Ryan said the General and Road levies include new construction and refunds and represent a zero percent increase over the previous year's levies. He read a statement for the record.

Commissioner Pollock said the proposal represents the best option for the county.

Commissioner Brummer asked if there were any questions.

Tim Wood asked whether there was a reason the commissioners did not seek a property tax increase despite facing a budget shortfall. Commissioner Swope said the board did not want to increase the burden on taxpayers.

Commissioner Brummer then closed the question-and-answer portion of the hearing.

Ryan asked that his previous comments be adopted into the record.

Commissioner Brummer asked if anyone wanted to speak for or against the resolution. No one chose to speak.

Commissioner Brummer closed the hearing.

***Commissioner Pollock made a motion to approve Resolution 25-342. Commissioner Swope seconded. Motion passed 3-0.***

The commissioners thanked Becky Butler for her tireless efforts on the budget.

Meeting adjourned at 10:22 a.m.