



MEMORANDUM

Date: August 15, 2024

To: Whatcom County Council

From: Lisa Bruner

RE: Levy Certification Form Requirement

Background

Per [RCW 84.52.020](#), each taxing district is required to file its budget with the county legislative authority by November 30 of each year

The levy amounts are often sent to us in various forms and formats; we have even seen them arrive within resolutions. This can create confusion as to what the final levy amounts being requested are. Staff recommends that districts be required to complete a uniform form, which will lessen the chance of errors being made when providing levy amounts to the assessor's office.

The purpose of this Ordinance is to obtain uniform reporting from the taxing districts by requiring them to use a standard form, the Department of Revenue's current levy certification form [Levy Certification Form 64 0100](#), see attached Exhibit A.



Form 64 0100

Levy Certification

Submit this document, or something similar, 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.

Courtesy copy may be provided to the county assessor.

This form is not designed for the certification of levies under RCW 84.52.070.

In accordance with RCW 84.52.020, I _____ (Name),
 _____ (Title), for _____ (District name),
 do hereby certify to the _____ (Name of county) County legislative authority
 that the _____ (Commissioners, Council, Board, etc.) of said district requests
 that the following levy amounts be collected in _____ (Year of collection) as provided in the district's
 budget, which was adopted following a public hearing held on _____ (Date of public hearing).

Regular levies

Levy	General levy	Other levy*
Total certified levy request amount , which includes the amounts below.		
Administrative refund amount		
Non-voted bond debt amount		
Other*		

Excess levies

Levy	General (n/a for school districts)	Bond	Enrichment (school districts only)	Cap. project	Other levy*
Total certified levy request amount , which includes the amounts below.					
Administrative refund amount					
Other*					

*Examples of other levy types may include EMS, school district transportation, or construction levies. Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

Signature: _____ **Date:** _____

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.