

**RESOLUTION NO. 21**

A RESOLUTION OF THE CHUCKANUT COMMUNITY FOREST PARK DISTRICT  
ESTABLISHING THE AMOUNT OF THE 2022 PROPERTY TAX LEVY

**WHEREAS**, the Board of Commissioners (“Board”) of the Chuckanut Community Forest Park District (“District”) have given proper notice of the public hearing held November 10, 2021, to consider the District’s current expense budget for the 2022 calendar year and the possibility of an increase in property tax revenues, pursuant to RCW 84.55.120; and

**WHEREAS**, RCW 84.55.010 and 84.55.092 provides that a taxing jurisdiction may levy taxes in an amount of no more than the limit factor multiplied by the highest lawful levy since 1985 plus additional amounts resulting from new construction, improvements to property, newly constructed wind turbines, and any increase in the value of state-assessed property; and

**WHEREAS**, the IDP Inflation percentage for 2022 taxes is greater than one percent at 3.860%; and

**WHEREAS**, the highest lawful levy for the District since 1985 is \$1,241,433.21; and

**WHEREAS**, in 2020, the District authorized the County to levy \$695,000.00 in the 2021 calendar year, which is well under the highest lawful levy for the District; and

**WHEREAS**, the estimated total taxable assessed value of the District for 2022 is \$2,951,259,771.00; and

**WHEREAS**, the Board desires to authorize a levy to decrease the regular tax levy rate to a total of one hundred thirty six thousand dollars (\$136,000.00), or approximately four and six tenths cents (4.6¢) per one thousand dollars of assessed valuation in the District, for the 2022 calendar year;

**WHEREAS**, the Board, after hearing and after duly considering all relevant evidence and testimony presented, determined that the District requires this decrease in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and due to improvements to property and increases in assessed value due to newly constructed wind turbines, solar, biomass and geothermal facilities, and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the District and in its best interest;


**NOW THEREFORE**, THE BOARD OF COMMISSIONERS OF THE CHUCKANUT COMMUNITY FOREST PARK DISTRICT, WHATCOM COUNTY, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

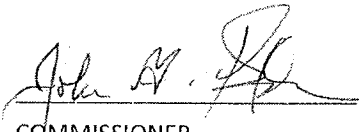
**Section 1.** A property tax levy for the 2022 calendar year is hereby authorized in the amount of \$136,000.00, which is \$559,000.00 less than and is an approximate 80.43% decrease from last year, and which is less than the highest lawful levy for the District.

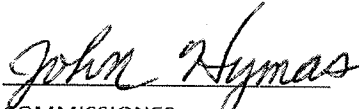
**Section 2.** BE IT FURTHER RESOLVED that any resolutions or parts of resolutions in conflict herewith are hereby repealed insofar as they conflict with the provisions of this resolution.

**Section 3.** If any section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this Resolution. The Board hereby declares that it would have passed this code and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases has been declared invalid or unconstitutional, and if, for any reason, this Resolution should be declared invalid, or unconstitutional, then the original Resolution shall be in full force and effect.

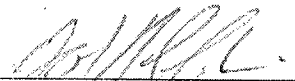
ADOPTED by the Board of Commissioners of Chuckanut Community Forest Park District, Whatcom County, Washington, at a regular meeting held the 10<sup>th</sup> day of November, 2021 with the following Commissioners being present and voting.

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER

\_\_\_\_\_  
COMMISSIONER

  
COMMISSIONER

THIS IS TO CERTIFY that the above is a true and correct copy of Resolution No. 21 of Chuckanut Community Forest Park District, Whatcom County, Washington, adopted at the regular meeting of the Board of Commissioners on November 10, 2021.

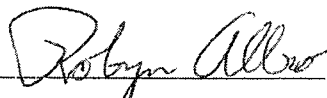
  
SECRETARY

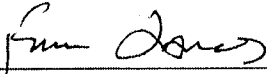
EXHIBIT A

LEVY CERTIFICATION

In accordance with RCW 84.52.020, I, Frank James, Board President, for the Chuckanut Community Forest Parks District ("District"), do hereby certify to the Whatcom County legislative authority that the Board of said District requests that the following levy amounts be collected in 2022 as provided in the District's budget, which was adopted following a public hearing held on November 10, 2021:

Regular Levy: \$136,000.00

*Total dollar amount to be levied*

Signature:  Date: 11-30-21



**RESOLUTION NO.22**

**A RESOLUTION OF THE CHUCKANUT COMMUNITY FOREST PARK DISTRICT  
TO ADOPT ITS 2022 BUDGET**

**WHEREAS**, the Board of Commissioners ("Board") of the Chuckanut Community Forest Park District ("District") held a public hearing regarding its proposed budget for the 2022 fiscal year and the possibility of an increase in property tax revenues ("2022 District Budget") on the 10<sup>th</sup> day of November, 2021;

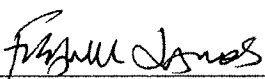
**NOW THEREFORE**, THE BOARD OF COMMISSIONERS OF THE CHUCKANUT COMMUNITY FOREST PARK DISTRICT, WHATCOM COUNTY, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

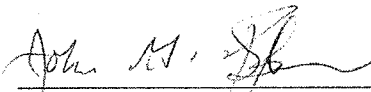
**Section 1:** The attached Exhibit A is hereby adopted as the 2022 District Budget.

**Section 2.** BE IT FURTHER RESOLVED that any resolutions or parts of resolutions in conflict herewith are hereby repealed insofar as they conflict with the provisions of this resolution.

**Section 3.** If any section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this Resolution. The Board hereby declares that it would have passed this code and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases has been declared invalid or unconstitutional, and if, for any reason, this Resolution should be declared invalid, or unconstitutional, then the original Resolution shall be in full force and effect.

ADOPTED by the Board of Commissioners of Chuckanut Community Forest Park District, Whatcom County, Washington, at a regular meeting held the 10<sup>th</sup> day of November, 2021 with the following Commissioners being present and voting.

  
COMMISSIONER

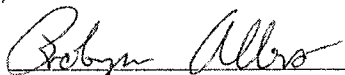
  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER

THIS IS TO CERTIFY that the above is a true and correct copy of Resolution No. 22 of Chuckanut Community Forest Park District, Whatcom County, Washington, adopted at the regular meeting of the Board of Commissioners on November 10, 2021.

  
SECRETARY

**EXHIBIT A: CCFPD 2022 and 2023 BUDGET (170,000 Levy)**  
 Chuckanut Community Forest Park District (CCFPD)

INCOME	2019 Budget Approved 11/14/18 Amended 2/27/2019**		2020 Budget Approved 11/13/2019		2021 Budget Approved 11/11/2021		2021 Anticipated 4th Qtr	2021 Total Actual + Anticipated	2022 Budget		2023 Budget	
	BUDGET	ACTUAL	DIFFERENCE	2019 BUDGET	2020 ACTUAL	2020 DIFFERENCE			2021 BUDGET	2021 ACTUAL	As of 9/30/2021	2022 BUDGET
Tax Levy*	598,134	602,679	-4,545	686,144	689,961	-3,817	695,000	401,354	695,000	170,000		
Receivable Levy Adj. per S. Oliver-4%												
Donations/Contributions/Misc	500	100	400	500	0	500	500	0	0	0		
Transfers In, County		1	-1		2			1	2			
<b>Court-ordered costs (Belcher Swanson)</b>												
Short Term Loan												
Unencumbered Fund Balance												
Miscellaneous Revenue					1,050							
<b>Income Subtotal</b>	598,634	602,780	-4,146	686,644	691,013	-4,369	695,500	401,355	695,002	170,000		
<b>EXPENSES</b>												
Loan:Conservation Easement/Interlocal COB	538,321	541,308	-2,987	617,530	620,333	-2,803	625,500	349,926	625,500	28,780		
Legal Counsel Fees	20,000	13,705	6,295	20,000	23,194	-3,194	20,000	14,750	20,000	20,000		30,000
Legal Defense Fees / Public Records Request	0	0	0	0	0	0	0	5,800	5,800	5,000		
Legal Fees: Negotiation Conservation Easement with COB										5,000		
Legal Fees: Negotiation handing over Conservation Easement to other Entity	4,000	0	4,000	4,000	3,584	416	4,000	10	10	50		5,000
Audit & Corporation Filing Expenses	8,000	0	8,000	8,000	4,664	3,336	8,000	0	6,000	0		0
Election Costs							30,000	0	30,000	0		
Consultant*												
Conservation Easement Defense Risk Pool***												
Insurance & Bonding	3,000	2,548	452	3,000	4,550	-1,550	3,000	350	2,550	3,000		3,000
Legal Notices & Website	1,000	585	415	1,000	582	418	1,000	242	258	500		1,000
Employee Salary	6,000	5,106	894	6,000	7,300	-1,300	6,000	6,069	2,300	9,000		9,000
Employee Expense	500	427	73	500	605	-105	500	509	220	800		800
Meeting Room Rental / Zoom Expense	100	0	100	100	157	-57	100	194	45	250		250
POB and Keys, Safe Dep Box	200	200	0	200	294	-94	200	178	178	200		200
Office Supplies	100	100	0	100	144	-44	100	100	100	100		100
Copy Costs	200	200	0	200	143	57	200	10	10	200		200
Mileage & Parking	300	198	102	300	217	83	300	58	118	200		200
Payroll Processing Fees	200	120	80	200	110	90	200	90	120	120		120
Bank Fees	0	0	0	0	0	0	0	0	0	0		0
Postage	0	0	0	0	0	0	0	25	25	50		50
Contract - Training**	250	166	84	0	0	0	0	0	0	0		0
Miscellaneous/Reserve	16,463	6	16,457	25,514	9	25,505	25,514	29	5,029	42,282		42,281
<b>Expenses Subtotal</b>	598,634	564,159	34,465	686,644	665,866	20,778	724,614	378,205	705,277	120,532		292,201
<b>TOTAL Income and Expenses</b>	0	38,611	-38,611	0	25,147	-25,147	-29,114	23,150	-10,275	49,468		-292,201

\*Based on assessed value x 0.28/\$1000  
 Amend the 2021 Budget to add \$30,000  
 Cash as of 9/30/21 \$253,008  
 Cash 12/31/2021 Estimated \$242,733

\*Based on assessed value x 0.28/\$1000  
 Estimated Balance at End of CCFPD with \$170,000 Levy, \$200,000 for Conservation Easement Risk Pool, and \$42,282 Reserves \$0

\*Based on assessed value x 0.28/\$1000  
 Risk Pool could range from \$50,000 to \$200,000.