



# Whatcom County

COUNTY COURTHOUSE  
311 Grand Avenue, Ste #105  
Bellingham, WA 98225-4038  
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## Agenda Bill Report

File Number: AB2023-834

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<b>File ID:</b>	AB2023-834	<b>Version:</b>	1	<b>Status:</b>	Approved
<b>File Created:</b>	11/29/2023	<b>Entered by:</b>	DBrown@co.whatcom.wa.us		
<b>Department:</b>	Council Office	<b>File Type:</b>	Resolution		
<b>Assigned to:</b>	Council Finance and Administrative Services Committee			<b>Final Action:</b>	12/05/2023
<b>Agenda Date:</b>	12/05/2023			<b>Enactment #:</b>	RES 2023-052
<b>Related Files:</b>					

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Primary Contact Email: BBennett@co.whatcom.wa.us

### TITLE FOR AGENDA ITEM:

Resolution certifying Whatcom County's property tax levies for collection in 2024 to the County Assessor

### SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

RCW 84.52.070

Certification of levies to assessor.

(1) It is the duty of the county legislative authority of each county, on or before the 15th day of December in each year, to certify to the county assessor the amount of taxes levied upon the property in the county for county purposes, and on or before the first Monday in December the respective amounts of taxes levied by the board for each taxing district, within or coextensive with the county, for district purposes.

(2) It is the duty of the council of each city having a population of three hundred thousand or more, and of the council of each town, and of all officials or boards of taxing districts within or coextensive with the county, authorized by law to levy taxes directly and not through the county legislative authority, on or before the thirtieth day of November in each year, to certify to the county assessor the amount of taxes levied upon the property within the city, town, or district for city, town, or district purposes.

(3) If a levy amount is certified to the county assessor after the applicable deadline in subsection (1) or (2) of this section, the county assessor may use no more than the certified levy amount for the previous year for the taxing district. This subsection (3) does not apply to state levies or when the assessor has not certified assessed values as required by RCW 84.48.130 at least twelve working days before November 30th.

**HISTORY OF LEGISLATIVE FILE**

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<b>Date:</b>	<b>Acting Body:</b>	<b>Action:</b>	<b>Sent To:</b>
12/05/2023	Council Finance and Administrative Services Committee	RECOMMENDED FOR APPROVAL	
		Aye: 3	Donovan, Frazey, and Kershner
		Nay: 0	
12/05/2023	Council	APPROVED	
		Aye: 7	Buchanan, Byrd, Donovan, Elenbaas, Frazey, Galloway, and Kershner
		Nay: 0	

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**Attachments:** Resolution

**PROPOSED BY: CLERK OF THE COUNCIL  
INTRODUCED: DECEMBER 5, 2023**

**RESOLUTION NO. 2023-052**

**CERTIFYING WHATCOM COUNTY'S PROPERTY TAX LEVIES FOR COLLECTION  
IN 2024 TO THE COUNTY ASSESSOR**

**WHEREAS**, pursuant to the provisions of RCW 84.52.070, it is the duty of the Whatcom County Council to certify to the County Assessor the amount of taxes levied upon the property in the County for County purposes and the respective amounts of taxes levied by the board for each city, town and taxing district within or coextensive with Whatcom County in 2024, for city, town, or district purposes.

**NOW, THEREFORE, BE IT RESOLVED**, the Whatcom County Council hereby certifies to the Whatcom County Assessor the respective amounts of taxes levied by Whatcom County as outlined in Exhibit A to this resolution.

**BE IT FURTHER RESOLVED**, in making such certification the Council is relying on information provided by the Whatcom County Administrative Services Finance Division and adopted by Council through various ordinances.


**BE IT FINALLY RESOLVED**, should the valuation change significantly, the County Assessor, with permission of the taxing district, is hereby authorized to adjust the amount of taxes levied, upon written notification to the Whatcom County Council.

**APPROVED** this 5th day of December, 2023.

ATTEST

A circular seal for Whatcom County, Washington, featuring a star in the center and the text 'WHATCOM COUNTY WASHINGTON' around the perimeter. A signature is written across the seal.  
Dana Brown-Davis, Clerk of the Council

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

A handwritten signature in black ink, appearing to read 'Barry A. Buchanan', written over a horizontal line.  
Barry Buchanan, Council Chair

APPROVED AS TO FORM:

/s/Karen Frakes approved via phone on 12/1/2023/MR  
Civil Deputy Prosecutor

## **EXHIBIT A**

Below please find the property tax levies to be certified. The ordinances and resolutions authorizing the levying taxes are as noted below. All were adopted on November 21, 2023.

<b>DISTRICT</b>	<b>REGULAR LEVY</b>	<b>REFUND AMT. INCLUDED</b>	<b>Ord / Res#</b>
General Fund	\$44,252,790.76	\$371,087.03	2023-067
Road Fund	\$21,666,091.00	\$299,125.25	2023-065
Countywide EMS Fund	\$13,532,862.04	\$ 99,792.08	2023-066
Flood Control District	\$6,544,292.63	\$54,275.40	2023-046
Conservation Futures Fund	\$1,413,480.35	\$12,534.44	2023-064