



# Whatcom County

COUNTY COURTHOUSE  
311 Grand Avenue, Ste #105  
Bellingham, WA 98225-4038  
(360) 778-5010

## Agenda Bill Master Report

File Number: AB2025-050

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<b>File ID:</b>	AB2025-050	<b>Version:</b>	1	<b>Status:</b>	Approved
<b>File Created:</b>	01/06/2025	<b>Entered by:</b>	BBowman@co.whatcom.wa.us		
<b>Department:</b>	Treasurer's Office	<b>File Type:</b>	Resolution		
<b>Assigned to:</b>	Council Finance and Administrative Services Committee			<b>Final Action:</b>	01/28/2025
<b>Agenda Date:</b>	01/28/2025	<b>Enactment #:</b>	RES 2025-006		
<b>Related Files:</b>					

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

### TITLE FOR AGENDA ITEM:

Resolution cancelling uncollectible personal property taxes

### SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

RCW 84.56.240 requires that the treasurer shall file with the county legislative authority (county council) a list of uncollectible personal property taxes.

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### HISTORY OF LEGISLATIVE FILE

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Date:	Acting Body:	Action:	Sent To:
01/28/2025	Council Finance and Administrative Services Committee	RECOMMENDED FOR APPROVAL	
	Aye: 3	Byrd, Donovan, and Buchanan	
	Nay: 0		
01/28/2025	Council	APPROVED	
	Aye: 7	Buchanan, Byrd, Donovan, Elenbaas, Galloway, Scanlon, and Stremier	
	Nay: 0		

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**Attachments:** Proposed Resolution, Exhibit A, Exhibit B

PROPOSED BY: Treasurer  
INTRODUCTION DATE: 01/15/2025

RESOLUTION NO. 2025-006  
CANCELLING UNCOLLECTIBLE PERSONAL PROPERTY TAXES

WHEREAS, RCW 84.56.240 requires that the treasurer shall file with the county legislative authority (county council) a list of uncollectible personal property taxes; and

WHEREAS, Council action is required to formally cancel the uncollectible personal property tax;

NOW, THEREFORE, BE IT RESOLVED by the Whatcom County Council that the uncollectible personal property tax, attached hereto as Exhibit A & B, is hereby cancelled.

APPROVED this 28th day of January, 2025.

ATTEST:

The seal of Whatcom County, Washington, is a circular emblem. It features a central five-pointed star with a horizontal line passing through it. The words "COUNTY OF WHATCOM" are arched across the top, and "WASHINGTON" is arched across the bottom. The words "STATE OF" are visible at the bottom of the seal.  
Cathy Halka  
Cathy Halka, Clerk of the Council

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

Kaylee Galloway  
Kaylee Galloway, Council Chair

APPROVED AS TO FORM:

Christopher Quinn electronically  
authorized  
1/23/25  
Christopher Quinn, Civil Deputy Prosecutor

Exhibit A					
Parcel Numbers					
(Business) Equipment and Machinery					
<u>PARCEL/PID</u>	<u>NAME AND ADDRESS</u>	<u>REASON</u>	<u>YR</u>	<u>AMOUNT</u>	<u>TOTAL</u>
180124	Cannagenesis Inc	closed 1/3/2023 no assets left to	2022	125.65	
	5473 Guide Meridian	pay with - return mail	2023	120.95	
	Bellingham, WA 98226				
					246.60
181575	Sky Standard Gardens LLC	closed Jan 2023 business was a	2021	673.86	
	4375 West Rd	total loss no assets/money left to	2022	620.78	
	Blaine, WA 98230	pay taxes	2023	783.28	
			2024	779.80	
					2857.72

2534	Mojo Music	business closed all assets gone -	2023	621.31	
	Mojo International Inc	spoke with owner Jacob Petz no			
	2630 Meridian St	assets left to pay			
	Bellingham, WA 98225				
					621.31
2621	Cornwall Corner Store	owner deceased - sold store in	2022	564.70	
	HGS Inc	Jul-23	2023	590.74	
	C/O Fred Lafreniere CPA		2024	434.84	
	1117 Ellis St				
	Bellingham, WA 98225				
					1590.28
185298	Jet City Gardens	closed early 2023	2021	232.14	
	Jet City Foods LLC	no assets left to pay taxes	2022	220.46	
	4165 Hannegan Rd Ste B		2023	210.90	
	Bellingham, WA 98226		2024	214.52	
					878.02
186976	Bellwether Dental	closed 2022; ph disconnected;	2021	1279.51	
	Andrew T Lai DDS LLC	return mail; email bounced back	2022	1388.67	
	12 Bellwether Way Ste 112		2023	1452.75	
	Bellingham, WA 98225				
					4120.93
13194	Silver Nails & Spa	sent email which bounced back;	2022	162.48	
	De Thi Duong & Hoa Thi Nguyen	ph disconnected; no SOS acct;	2023	169.66	
	1301 W Bakerview Rd Ste 104	business closed in 2022			
	Bellingham, WA 98226				
					332.14
177821	HCF Holdings Inc	closed end of 2022; no assets left	2023	12.04	
	101 Prospect St Ste 200	to pay	2024	14.42	
	Bellingham, WA 98225				
					26.46
7848	Tony's Coffee House	fire destroyed building & all assets	2023	145.07	
	Paladin Restaurants Inc	governing mbr deceased	2024	189.09	
	1101 Harris Ave				
	Bellingham, WA 98225				
					334.16
178972	Virtual Services LLC	business closed 2022 no assets	2022	752.42	
	Robert Lipke	left to pay taxes			
	3801 Bakerview Spur Bldg 102				
	Bellingham, WA 98226				
					752.42

189655	Fairhaven Village Tacos	no response to letters or ph calls;	2023	266.36	
	Maple Falls Inc	business closed Sept 2024	2024	281.08	
	1440 10th St Unit 213				
	Bellingham, WA 98225				
					547.44
187985	Milanos Restaurant	no response to letters or ph calls;	2022	225.96	
	Maple Falls Inc	business closed Sept 2024	2023	471.95	
	1440 10th St Unit 213		2024	498.05	
	Bellingham, WA 98225				
					1195.96
9064	Schwiesow & Drilias Inc	no response to letters or ph calls;	2019	30.51	
	Attn: Chris Drilias	Assessor's office deleted acct as	2020	73.37	
	1006 Harris Ave Ste 120	owner(s) moved to CA	2021	70.71	
	Bellingham, WA 98225		2022	66.95	
			2023	65.23	
			2024	66.79	
					373.56
178930	Cascadia Gardens LLC	no marijuana sales since 2023; no	2022	1130.38	
	5373 Guide Meridian Ste F5	active marijuana license &	2023	2275.45	
	Bellingham, WA 98226	assessor's office closed acct; ret	2024	2314.71	
		mail			5720.54
180012	Cosmos Café & Catering LLC	no assets to pay taxes; Assessor's	2022	260.56	
	Cinnamon Berg	Office closed as business closed	2023	598.86	
	1151 N State St	Feb-23	2024	596.89	
	Bellingham, WA 98225				
					1456.31
180035	Happy Valley Farms	no assets to pay taxes; business	2022	2260.98	
	WCCG Inc	closed 08/11/2022	2023	2275.45	
	9042 Dearborn Ave				
	Blaine, WA 98230				
					4536.43
185444	NTG Fabrication Inc	closed Sept 2023; no assets to pay	2022	656.90	
	1304 Harris Ave		2023	635.88	
	Bellingham, WA 98225		2024	171.30	
					1464.08
189195	Death Metal Machine Works LLC	business closed in 2022; no assets	2022	52.49	
	2633 James St		2023	43.49	
	Bellingham, WA 98225				
					95.98
3081	Washington Divers	closed 12/3/2023; no assets to pay	2024	68.31	
	Hurricane Holdings Inc	final bill			
	2120 Utter St				
	Bellingham, WA 98225				
					68.31
175084	On-Board Marine Services LLC	no assets to pay final bill	2024	177.02	

	218 McMillan Ave				
	Blaine, WA 98230				
					177.02
179969	Ameda Auto Sales Inc	closed end 2022 or early 2023 no	2023	33.89	
	PO Box 534	contact from owner	2024	28.02	
	Everson, WA 98247				
					61.91
181138	Riverside Consulting Group LLC	Assessor's Closed due to	2023	2383.16	
	PO Box 658	marijuana license selling in 2023	2024	2330.13	
	Kirkland, WA 98083				
					4713.29
189645	Galos Flame Grilled Chicken	business closed 2023 no assets to	2023	826.53	
	Galos Bellingham LLC	pay taxes	2024	874.57	
	281 - 5489 Byrne Rd				
	Burnaby BC V5J 3J1				
					1701.10
189667	Jo Joes Doughnuts	no response to mailed letters; ph	2023	191.68	
	Joanne Dutton	disconnected; business closed	2024	141.12	
	4409 Lateener Ln	in 2023			
	Blaine, WA 98230				
					332.80
191077	Europa Foods	Assessor's Office closed stating	2024	373.51	
	NNN Foods LLC	business closed no date or info on			
	8254 Breeze Loop	assets			
	Blaine, WA 98230				
					373.51
191142	Clarity Tax Management PS	per Assessor's Office owner went	2024	248.04	
	1326 E Laurel St	bankrupt no assets to pay taxes			
	Bellingham, WA 98225				
					248.04
		<b>TOTAL WRITE-OFF</b>		34826.32	34826.32

Exhibit B					
Mobile Home Parcel Numbers					
Improvements Only					
			MH = Mobile Home		
			PM = Park Model		
PARCEL/PID	NAME AND ADDRESS	REASON	YR	AMOUNT	TOTAL
140741	Pablo & Aimee Gutierrez	appraiser found MH is gone; ph is	2023	311.44	
	9140A Frost Rd	for real prop owner who said MH	2024	301.27	
	Sumas, WA 98295	been gone several years			
					612.71
91521	Lois E Tiffey	owner deceased since 2019;	2020	97.69	
	272 Pollman Cir	appraiser found PM is gone	2021	251.98	
	Lynden, WA 98264		2022	93.28	
			2023	93.05	
					536.00
127946	Rod Brann	owner deceased since 2010; MH	2021	24.59	
	9106 Northwood Rd	destroyed in 2023	2022	22.37	
	Lynden, WA 98264		2023	19.63	
			2024	17.30	
					83.89
78689	Katheryn M Hamilton	destroyed by fire then	2023	20.73	
	1200 Lincoln St #286	demolished; owner deceased	2024	248.59	
	Bellingham, WA 98229				
					269.32
71020	Joseph R Luke	MH demolished & appraiser	2024	254.51	
	4000 Flynn St Spc 33	confirmed gone			
	Bellingham, WA 98229				
					254.51
144504	Robert & Vicki Schulz	appraiser found PM gone; unable	2024	92.83	
	PO Box 1384	to reach owner - no ph & no			
	Abbotsford BC V4W 2V1	response to tax notices			
					92.83
126236	Peter & Jennifer Johnston &	no response to letters or calls;	2022	188.65	
	Julie Lagerway	PM destroyed few years ago			
	1427 W Badger Rd				
	Custer, WA 98240				
					188.65
		<b>TOTAL WRITE-OFF</b>		2037.91	2037.91