

**PROPOSED BY:** Executive  
**INTRODUCTION DATE:** November 8, 2023

**ORDINANCE NO.** \_\_\_\_\_

**ORDINANCE AUTHORIZING THE LEVY OF TAXES  
FOR COUNTY AND STATE PURPOSES  
IN WHATCOM COUNTY, WASHINGTON,  
FOR THE YEAR OF 2024**

**WHEREAS**, pursuant to Home Rule Charter Section 6.10 the County Executive is required to submit for Council consideration a budget and proposed tax and revenue ordinances necessary to raise sufficient revenues to balance the budget; and,

**WHEREAS**, the County Council has approved a budget for the 2023-2024 biennium, including all sources of revenues and anticipated expenditures on November 22, 2022; and,

**WHEREAS**, the 2023-2024 budget also includes funding of the Healthy Children's Initiative (Proposition 5) as approved by the voters in November 2022, which increased the 2023 general fund levy by \$.19 per \$1000 of assessed value of taxable property within the county, and according to the 2023 Assessor's Office Annual Tax book levied an amount of \$9,976,952.98 in 2023; and,

**WHEREAS**, the County Council, in the course of considering the mid-biennium review and modification has reviewed all sources of revenue and examined all anticipated expenses and obligations; and,

**WHEREAS**, the County Council has determined it is necessary to increase the General Fund property tax levy 1% for 2024 to fund essential county services; and,

**WHEREAS**, the County Council held a public hearing regarding the biennial county budget and mid-biennium review, which included property tax rates, and other revenues;

**NOW, THEREFORE, BE IT ORDAINED AND ESTABLISHED** by the Whatcom County Council:

- (A) The property taxes for Whatcom County are hereby levied and are to be charged to the assessment and tax rolls of Whatcom County; and,
- (B) Property taxes are levied in 2023 for collection in 2024; and,
- (C) The County general levy for the 2024 tax year shall be increased \$330,138 which is a percentage increase of .77% from the previous year. This increase is exclusive of additional revenue resulting from new construction and improvements to property and any increase in the value of state assessed property.
- (D) In 2024, the County will deposit \$9,973,953, plus an amount equal to 2023 Healthy Children’s Initiative levy rate times the value of new construction and improvements to property and any increase in the value of state assessed property into the Healthy Children’s Fund.

**BE IT FURTHER ORDAINED**, that the taxes to be levied against parcels of property within the Diking Districts, Drainage Districts, and Drainage Improvement Districts are to be credited to the individual maintenance funds for the year 2024, and the amounts to be apportioned to the original assessments for construction in said districts are as follows per "Exhibit A" attached hereto and incorporated herein by reference.

**BE IT FURTHER ORDAINED**, that if the Washington State Legislature changes any laws affecting levies contained herein, and the Prosecuting Attorney's Office concurs, the Whatcom County administration will change such levies accordingly.

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2023.

ATTEST:

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

\_\_\_\_\_  
Dana Brown-Davis, Council Clerk

\_\_\_\_\_  
Barry Buchanan, Council Chair

APPROVED AS TO FORM:

( ) APPROVED ( ) NOT APPROVED

Approved by email / C Quinn 10/25/23  
Christopher Quinn  
Senior Civil Deputy Prosecutor

\_\_\_\_\_  
Satpal Singh Sidhu, Executive

Date: \_\_\_\_\_