



Whatcom County

COUNTY COURTHOUSE
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Agenda Bill Master Report

File Number: AB2025-826

File ID:	AB2025-826	Version:	1	Status:	Substitute Approved
File Created:	11/10/2025	Entered by:	LBruner@co.whatcom.wa.us		
Department:	Council Office	File Type:	Resolution		
Assigned to:	Council Committee of the Whole			Final Action:	12/09/2025
Agenda Date:	12/09/2025			Enactment #:	RES 2025-048
Related Files:					

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

TITLE FOR AGENDA ITEM:

Resolution certifying Whatcom County's property tax levies for collection in 2026 to the County Assessor

SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

RCW84.52.070

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. The 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

Date:	Acting Body:	Action:	Sent To:
12/09/2025	Council Committee of the Whole	SUBSTITUTE RECOMMENDED FOR APPROVAL	
		Aye: 6 Buchanan, Byrd, Donovan, Galloway, Scanlon, and Stremier	
		Nay: 1 Elenbaas	
12/09/2025	Council	SUBSTITUTE APPROVED	
		Aye: 5 Buchanan, Donovan, Galloway, Scanlon, and Stremier	
		Nay: 1 Elenbaas	
		Temp Absent: 1 Byrd	

Attachments: Proposed Resolution, Substitute Resolution for 12.9.2025

PROPOSED BY: CLERK OF THE COUNCIL
INTRODUCED: December 9, 2025

RESOLUTION NO. 2025-048

**CERTIFYING WHATCOM COUNTY'S PROPERTY TAX LEVIES FOR COLLECTION
IN 2026 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 2025, for city, town, or district purposes.

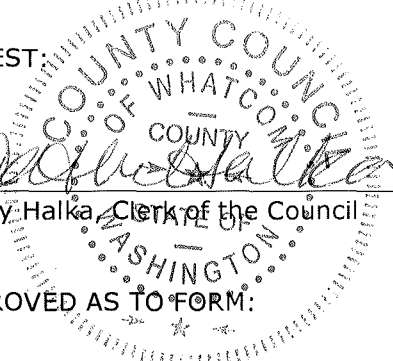

NOW, THEREFORE, BE IT RESOLVED, the Whatcom County Council hereby certifies to the Whatcom County Assessor the respective amounts of taxes levied by Whatcom County as outlined in Exhibit A to this resolution; and

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; and

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 9th day of December, 2025.

ATTEST:



Cathy Halka, Clerk of the Council

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON


Kaylee Galloway, Council Chair

APPROVED AS TO FORM:

approved by Brandon Waldron via email 12.5.2025/lb
Brandon Waldron, Civil Deputy Prosecutor

EXHIBIT A

Please find below the property tax levies to be certified. The ordinances and resolutions authorizing the levying taxes are as noted below. All were adopted on December 2, 2025.

DISTRICT	REGULAR LEVY	REFUND AMT. INCLUDED	ORD/RES#
General Fund	\$50,663,845	\$ 261,805.45	ORD2025-059
Road Fund	\$25,297,716	\$ 173,599.37	ORD 2025-057
Countywide EMS Fund	\$16,492,620	\$ 70,971.63	ORD 2025-058
Flood Control District	\$ 6,616,383	\$ 34,498.17	RES 2025-043
Conservation Futures Fund	\$ 1,466,818	\$ 7,457.53	ORD 2025-056