

PROPOSED BY: Executive
INTRODUCTION DATE: October 21, 2025

ORDINANCE NO. _____

**AUTHORIZING THE LEVY OF TAXES
FOR COUNTY AND STATE PURPOSES
IN WHATCOM COUNTY, WASHINGTON,
FOR THE YEAR OF 2026**

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 2025-2026 biennium, including all sources of revenues and anticipated expenditures on November 19, 2024; and

WHEREAS, the 2025-2026 budget also includes funding of the Healthy Children's Initiative (Proposition 5) as approved by the voters in November 2022; 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 2026, exclusive of the Healthy Children's Initiative funding, to fund essential county services; and

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

NOW, THEREFORE, BE IT ORDAINED by the Whatcom County Council that an increase in the County general levy is hereby authorized for the levy to be collected in the 2026 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$387,351 which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made; and

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 2026, 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; and

BE IT FINALLY 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 _____, 2025.

ATTEST:

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON

Cathy Halka, Clerk of the Council

Kaylee Galloway, Council Chair

APPROVED AS TO FORM:

Civil Deputy Prosecutor

Satpal Singh Sidhu, County Executive

() APPROVED () NOT APPROVED

Date: _____

**EXHIBIT A WILL BE
AVAILABLE AFTER THE
FIRST OF THE YEAR 2026**