



# Memo

**Date:** October 9, 2023

**To:** Whatcom County Taxing Districts

**From:** Rebecca Xczar, Whatcom County Assessor

**RE:** 2024 Property Tax Levies

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Enclosed you will find information relating to your district's property tax levy for 2024. Please read this memo carefully as it contains important information.

For districts with a population of less than 10,000, you must adopt a resolution or ordinance to increase your 2024 levy over the amount levied in 2023. The resolution/ordinance must specifically state the *increase* (not budget amount) in terms of *both* dollars and percentage.

For districts with a population of 10,000 or more, adopting a single resolution/ordinance allows an increase by the lower of the Implicit Price Deflator or one percent. The Implicit Price Deflator for 2024 taxes is 3.67%. The resolution/ordinance must specifically state the *increase* (not budget amount) in terms of *both* dollars and percentage.

The ***previous year's actual levy*** is the amount to use in determining the dollar and percentage increase for your district's authorization to increase property tax revenue. RCW 84.55.120(3) states in part,

*" . . . no increase in property tax revenue may be authorized by a taxing district, other than the state, except by adoption of a separate ordinance or resolution, pursuant to notice, specifically authoring the increase in terms of both dollars and percentage."*

Please submit resolutions authorizing an increase in your district's levy to the Assessor.

***According to RCW 84.52.020, each district is required to file their budgets with the county legislative authority on or before November 30. The County Council will certify to the Assessor, on or before the first Monday in December, the amount of taxes levied by the board of each taxing district for the following tax year as stated in RCW 84.52.070.***

***The Assessor does not have the authority to certify the taxing districts' levy amounts. All districts are required to submit their budget to the county legislative authority even if a resolution to increase their levy over the 2023 tax year is not submitted to the Assessor.***

For tracking purposes, please also send a copy of the budget to the Assessor's office.

Preliminary values have been included along with your levy amounts. These values include last year's state assessed utility values and last year's TAV.

If your certified budget is greater than the highest legal limit, your levy will be adjusted according to statute.

The resolution or ordinance to increase a property tax levy must be separate from a district's budget resolution/ordinance. The Department of Revenue offers a Levy Certification form (for budget submission) and an Ordinance/Resolution form on their website. You may use this link to find the forms under the "Levy Forms" section of the page.

<https://dor.wa.gov/forms-publications/forms-subject/property-tax-forms#Levy>

Sample resolutions are shown in the DOR publication, "Resolution/Ordinance Procedures for Increasing Property Tax Revenue".

[https://dor.wa.gov/sites/default/files/2022-02/PT\\_Ordinance.pdf?uid=651ec5c4c87c3](https://dor.wa.gov/sites/default/files/2022-02/PT_Ordinance.pdf?uid=651ec5c4c87c3)

Should you have any questions, please feel free to contact this office at (360) 778-5050.