



Whatcom County

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

Agenda Bill Report

File Number: AB2023-841

File ID:	AB2023-841	Version:	2	Status:	Approved
File Created:	12/07/2023	Entered by:	DBrown@co.whatcom.wa.us		
Department:	Council Office	File Type:	Resolution		
Assigned to:	Council (Special)			Final Action:	12/19/2023
Agenda Date:				Enactment #:	RES 2023-056
Related Files:					

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

TITLE FOR AGENDA ITEM:

Resolution amending Resolution 2023-050 to re-certify taxing district levies for collection in 2024 to the County Assessor

SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

RCW 84.52.070

Certification of levies to the assessor.

- (1) It is the duty of the county legislative authority of each county, 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 in county for county purposes, and 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 our 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 thirtieth day of November, the county assessor may use no more than the certified levy amount for the previous year for the taxing district. This subsection (3) does not apply to state levies or when the assessor has not

certified assessed values as required by RCW84.48.130 at least twelve working days before November 30th.

HISTORY OF LEGISLATIVE FILE

Date:	Acting Body:	Action:	Sent To:
12/19/2023	Council (Special)	APPROVED	
		Aye: 6 Buchanan, Byrd, Donovan, Elenbaas, Galloway, and Kershner	
		Nay: 0	
		Absent: 1 Frazey	

Attachments: Proposed Resolution, Department of Revenue Property Tax Advisory, EXHIBIT A (updated)- Special District Levy Certification

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PROPOSED BY: CLERK OF THE COUNCIL
INTRODUCED: _____

RESOLUTION NO. 2023 - 056

**RESOLUTION AMENDING RESOLUTION 2023-050 TO RE-CERTIFY TAX
LEVIES FOR COLLECTION IN 2024 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 2023, for city, town, or district purposes.

WHEREAS, some district levies had not been received by the Whatcom County Council by the November 30 deadline; and

WHEREAS, districts that have since provided information have been added to Exhibit A and are ready for certification by the Whatcom County Council.

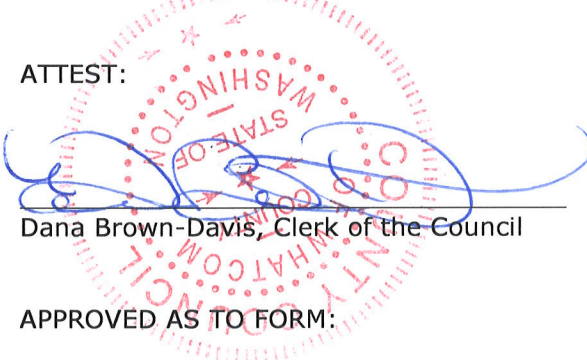
NOW, THEREFORE, BE IT RESOLVED, that the Whatcom County Council hereby certifies to the Whatcom County Assessor the respective amounts of taxes levied by the board for each taxing district as outlined in Exhibit A to this resolution.

BE IT FURTHER RESOLVED, in making such certification the Council is relying on information provided by the taxing districts.

BE IT FINALLY RESOLVED, should the valuation of one or more districts 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.

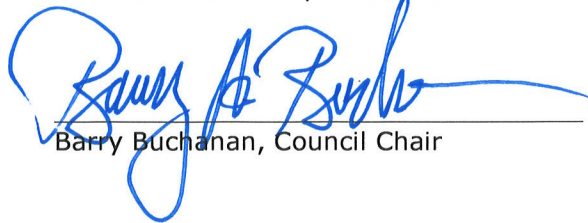
APPROVED this 19th day of December, 2023.

ATTEST:



Dana Brown-Davis, Clerk of the Council

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON



Barry Buchanan, Council Chair

APPROVED AS TO FORM:

Approved by Karen Frakes via email 12/14/2023 / LB
Civil Deputy Prosecutor

EXHIBIT A

CERTIFICATION OF PROPERTY TAX LEVIES FOR TAXING DISTRICTS

In accordance with RCW 84.52.070, the Whatcom County Council hereby certifies to the Whatcom County Assessor the amounts to be levied by each of the following taxing districts for collection in 2024.

****Amounts in green, indicate late levy information received, or information added**

**** Levy information not received, levy amounts are from previous year**

DISTRICT	REGULAR LEVY	EXCESS LEVY	REFUND LEVY	CERTIFIED AMOUNT	OTHER
City of Bellingham	21,800,903.88		158,572.78		
City of Blaine	1,456,753.02		7,647.09		
City of Everson	370,103.56		6,877.88		
City of Ferndale	2,068,800.19		8,664.05		
City of Lynden	3,925,067.75		14,826.28		540,750. Non-voted bond debt
City of Nooksack	176,208.28		1,239.52		
City of Sumas	768,670.34		45,618.22		
Cemetery Dist #1	2,300.		15.45		
Cemetery Dist #2	6,854.87				
Cemetery Dist #3	7,550.24		62.13		
Cemetery Dist #4	43,127.68		178.54		
Cemetery Dist #5	5,440.33				
Cemetery Dist #6	141,040.06		439.25		
Cemetery Dist #7	258,395.88		18,527.59		
Cemetery Dist #8	6,993.59		17.30		
Cemetery Dist #9	51,290.67		322.40		
Cemetery Dist #10	194,657.98		483.49		
Cemetery Dist #11	7,338.20				
Fire Dist #1	2,545,210.55		10,289.84		
Fire Dist #4	3,329,639.24		7,146.08		
Fire Dist #5	1,233,422.97				
Fire Dist #7	6,500,000.	270,000. Excess Levy Bond	275,361.33		
Fire Dist #8	1,164,000.		27,266.40		825,000. (M&O)
Fire Dist #11	584,160.69		6,175.81		
Fire Dist #14	2,000,000.		2,811.93		
Fire Dist #16	271,719.18		1,971.87		
Fire Dist #17	438,160.65		597.05		
Fire Dist #18	391,690.41		2,760.62		

DISTRICT	REGULAR LEVY	EXCESS LEVY	REFUND LEVY	CERTIFIED AMOUNT	OTHER
Fire Dist #19	354,971.37		159.66		
Fire Dist #21	6,969,121.85		53,720.53		
Fire Dist #11 EMS					110,548.04 EMS Levy
Fire Dist #16 EMS					75,855.74 EMS Levy
Fire Dist #4 EMS					418,532.37 EMS Levy
Fire SWFA	4,565,890.39		19,688.56		235,250. G.O. Bond Levy
Point Roberts Hospital	291,723.		721.70		
Point Roberts Park & Rec #1	225,000.				
Blaine-Birch Bay Parks & Rec	Not levying this year				
Lynden Parks & Rec		216,860. Excess Bond Levy			
Port of Bellingham	8,034,087.27		76,139.49		843,800. Non-voted Bond Debt
WC Rural Library	10,067,696.97		115,428.85		
Affordable Housing Bellingham	2,683,351.98		16,351.98		

DISTRICT	GENERAL FUND / ENRICHMENT	DEBT SERVICE FUND / BOND	CAPITAL PROJECTS FUND
Bellingham School Dist #501	35,000,000.	35,723,031.10 Refund 806,031.10	16,233,908.39 Refund 223,908.39
Ferndale School Dist #502	12,000,000. Refund 417,012.	8,296,388. Refund 347,376.	
Blaine School Dist #503	6,462,432.02 Refund 64,214.75	3,738,354.78 Refund 38,354.78	2,021,324.84 Refund 21,324.84
Lynden School Dist #504	8,080,329.80 Refund 80,329.80	3,168,876.92 Refund 33,876.92	809,523.95 Refund 9,523.95
Meridian School Dist #505	4,823,486.22 Refund 26,650.22	1,283,085.66 Refund 8,085.66	771,825.66 Refund 4,331.66
Nooksack School Dist #506	3,137,837.11 Refund 37,837.11	3,666,963.99 Refund 66,963.99	
Mt Baker School Dist #507	5,411,829.65 Refund 61,829.65		1,671,328.02 Refund 21,328.02
Concrete School Dist #11	Joint district with Skagit Co.	Levy amount comes from Skagit Co.	