



Whatcom County

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

Agenda Bill Master Report

File Number: AB2022-030

File ID:	AB2022-030	Version:	1	Status:	Approved
File Created:	01/04/2022	Entered by:	BBowman@co.whatcom.wa.us		
Department:	Treasurer's Office	File Type:	Resolution		
Assigned to:	Council Finance and Administrative Services Committee			Final Action:	01/25/2022
Agenda Date:	01/25/2022	Enactment #:	RES 2022-002		

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TITLE FOR AGENDA ITEM:

Resolution cancelling uncollectible personal property taxes

SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

RCW 84.56.240 requires that the treasurer shall file with the county legislative authority (county council) a list of uncollectible personal property taxes.

HISTORY OF LEGISLATIVE FILE

Date:	Acting Body:	Action:	Sent To:
01/25/2022	Council Finance and Administrative Services Committee	RECOMMENDED FOR APPROVAL	
	Aye: 3	Byrd, Frazey, and Kershner	
	Nay: 0		
	Absent: 0		
01/25/2022	Council	APPROVED	
	Aye: 7	Buchanan, Byrd, Donovan, Elenbaas, Frazey, Galloway, and Kershner	
	Nay: 0		
	Absent: 0		

Attachments: Proposed Resolution, Exhibit A, Exhibit B

PROPOSED BY: Treasurer
INTRODUCTION DATE: 01/25/2022

RESOLUTION NO. 2022-002
CANCELLING UNCOLLECTIBLE PERSONAL PROPERTY TAXES

WHEREAS, RCW 84.56,240 requires that the treasurer shall file with the county legislative authority (county council) a list of uncollectible personal property taxes; and

WHEREAS, Council action is required to formally cancel the uncollectible personal property tax;

NOW, THEREFORE, BE IT RESOLVED by the Whatcom County Council that the uncollectible personal property tax, attached hereto as Exhibit A & B, is hereby cancelled.

APPROVED this 25th day of January, 2022.

ATTEST



Dana Brown-Davis, Clerk of the Council

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON



Todd Donovan, Council Chair

APPROVED AS TO FORM:

/s/ Royce Buckingham via electronic approval /JL
Royce Buckingham, Civil Deputy Prosecutor

Exhibit A					
Parcel Numbers					
(Business) Equipment and Machinery					
PARCEL/PID	NAME AND ADDRESS	REASON	YR	AMOUNT	TOTAL
179984	Bellingham Medical Clinic	Opened in error	2017	571.12	
	2616 Meridian St		2018	686.45	
	Bellingham, WA 98225				1257.57
1515	B C Jackson	Closed in 2016 - notified in 2021	2018	457.65	
	3171 Hopewell Rd	Assessor unable to remove 2018			
	Everson, WA 98247				457.65
3591	Regis Salon #4742	Assignment for the benefit of Creditors (ABC) - Roy Kim administrator confirmed there were no funds avail for secondary lien holders. Primary was still owed \$3,000,000	2020	279.62	
	1 Bellis Fair Pkwy #601				
	Bellingham, WA 98226				279.62
3594	Mastercuts #N4741	Assignment for the benefit of Creditors (ABC) - Roy Kim administrator confirmed there were no funds avail for secondary lien holders. Primary was still owed \$3,000,000	2020	127.89	
	1 Bellis Fair Pkwy #316				
	Bellingham, WA 98226				127.89
4301	Hall & Kienast Architects	Retired 8/1/2017	2019	5.23	
	3220 W 51st Vista				
	Ferndale, WA 98248				5.23
6541	Smokin'	Business closed June 2018 - ADV	2019	55.32	
	1530 Birchwood Ave #C	2019 never collected & business			
	Bellingham, WA 98225	is long gone no contact			55.32
9062	Blue Horizon	Business closed 2020 disposed of	2020	36.06	
	1302 12th St	all assets			
	Bellingham, WA 98225				36.06
11785	Bumblebee Kids LLC	Closed 1/31/2019 all assets sold	2019	8.60	
	1758 Front St #103	during store closing sale			
	Lynden, WA 98264				8.60
11806	Otion Soap Making Supples	Business closed June 2018 - ADV	2019	359.34	
	301 W Holly St	2019 never collected & business			
	Bellingham, WA 98225	is long gone no contact			359.34
11951	Seegers Chiropractic Inc PS	Business sold 01/31/2020 unable	2019	71.50	
	511 E Magnolia St #200	to locate prev owner	2020	40.64	
	Bellingham, WA 98225				112.14

12965	Aerotech Golf	Business sold all assets - unable to locate owner	2020	40.54	
	1971 Midway Ln #J				
	Bellingham, WA 98226				40.54
13177	Boston's Restaurant & Sports Bar	Closed March 2019 left everything	2019	1478.87	
	70 Bellis Fair Pkwy	sudden closure no contact - ret mail as well			
	Bellingham, WA 98226				1478.87
176011	Jake's Western Grill	Bankruptcy in 2019 all assets owned by bank	2019	563.68	
	8114 Guide Meridian		2020	515.79	
	Lynden, WA 98264				1079.47
177104	Perch & Play	Closed 12/31/2019	2019	1119.22	
	1707 N State St		2020	969.21	
	Bellingham, WA 98225				2088.43
177641	Culinary Creations	Closed 3/31/2019	2019	120.30	
	1210 11th St				
	Bellingham, WA 98226				120.30
177723	Goat Mountain	Closed March 2019	2019	701.45	
	215 W Holly St #101				
	Bellingham, WA 98225				701.45
177770	Man Pies LLC	Closed 2018	2019	694.13	
	1215 Railroad Ave				
	Bellingham, WA 98225				694.13
178944	After Five Fashion	Closed 12/31/2018 ADV for 2019 not collected	2019	65.09	
	8115 Birch Bay Square St #118				
	Blaine, WA 98230				65.09
178951	Fair Trade Furniture LLC	Closed July 2019	2019	660.30	
	414 W Bakerview #110				
	Bellingham, WA 98226				660.30
179645	North West Book Operating Co	Closed 2019 due to medical diagnosis	2019	624.27	
	782 Marine Dr				
	Bellingham, WA 98225				624.27
180129	Oh Mcdonald Farms LLC	Closed 10/2018	2019	1479.74	
	250 W Axton Rd				
	Bellingham, WA 98226				1479.74

182312	Global Financial & Leasing	Lease ended	2019	103.51	
	1301 W Bakerview Rd				
	Bellingham, WA 98226				103.51
182405	Inogen	Lease ended	2019	8.31	
	5941 Vista Dr				
	Ferndale, WA 98248				8.31
182406	Inogen	Lease ended	2019	10.92	
	6251 Guide Meridian				
	Lynden, WA 98264				10.92
183453	Minute Key Inc	Lease ended	2019	28.92	
	4420 Meridian St				
	Bellingham, WA 98226				28.92
183454	Minute Key Inc	Lease ended	2019	56.34	
	1050 E Sunset Dr				
	Bellingham, WA 98226				56.34
181543	Le Roux Salon & Spa	Closed Feb 2021 unable to locate	2020	260.81	
	905 Harris Ave	owner	2021	289.77	
	Bellingham, WA 98225				550.58
177736	Tobacco Joe's Ferndale	Closed 8/2020	2020	146.93	
	PO Box 181		2021	188.60	
	Ferndale, WA 98248				335.53
180021	Electric Beet Juice CO	Closed unable to locate owner	2019	77.76	
	1313 N State St		2020	88.30	
	Bellingham, WA 98226		2021	84.77	
					250.83
7443	Rhodes Café	Closed 3/15/2020	2021	103.63	
	1046 Lakeway Dr				
	Bellingham, WA 98226				103.63
173299	Chinese Medicine Center LLC	Closed 12/31/2020	2021	16.67	
	1200 Old Fairhaven Pkwy #202				
	Bellingham, WA 98226				16.67
173525	Ocean Bay Restaurant	Closed/left no contact unable to	2021	42.74	
	1210 Third St	find owner			
	Blaine, WA 98230				42.74
1108	Aaron M Lancaster	Real Prop foreclosed on by bank	2017	892.31	
	3128 Brown Rd	unable to reach owner	2018	1097.74	
	Ferndale, WA 98248		2019	427.48	
			2020	563.69	
			2021	586.73	
					3567.95

1204	Dale & Thess Munkres	several ph calls no response &	2018	65.42	
	3853 S Pass Rd	call rings several times before	2019	58.75	
	Everson, WA 98247	hanging up	2020	73.11	
			2021	80.54	
					277.82
4679	K C Marine	return mail; no good ph #'s;	2018	69.49	
	Kirk G Casey	sent several emails no response	2019	60.68	
	PO Box 1335				
	Bellingham, WA 98227				
					130.17
10447	Lane Law Firm PLLC	Several emails sent, several ph	2010	6.77	
	Bryan D Lane	calls made, rec'd letter willing to	2011	7.96	
	1313 E Maple St Ste 201	pay based on value not estimates	2012	9.06	
	Bellingham, WA 98225	supplement done still no pymt	2013	11.10	
		no further contact despite emails	2014	13.28	
		& ph calls to Mr. Lane	2015	14.94	
			2016	16.54	
			2017	19.82	
			2018	23.78	
					123.25
177749	JJ Berry Farms Inc	account closed 2020 by Assessor's	2016	66.15	
	Amaninder K & Satvir S Gill	Office; sent emails & mailed	2017	66.77	
	31353 Brookside Ave	notices no contact			
	Abbotsford BC V2T 5W6				
					132.92
178924	Deepwater Botanicals	account closed 2020 by Assessor's	2018	281.33	
	Deepwater LLC	Office; return mail; several ph	2019	208.59	
	1200 23rd St	calls, emails sent and mailed	2020	230.98	
	Bellingham, WA 98225	notices unable to locate owner			
					720.90
178947	Northwest Organic Nursery Inc	email bounced back; mailed	2017	1599.01	
	Julian Pfister & Max Twitchell	notice; Sec of State was	2018	1947.63	
	6283 Noon Rd	administratively dissolved in 2018			
	Everson, WA 98247				
					3546.64
178950	Old School	sent emails, made ph calls, several	2018	65.65	
	James G Lallas	promises to pay never does,	2019	42.18	
	3110 Standard Rd	business closed/sold not in	2020	38.63	
	Deming, WA 98244	operation	2021	36.29	
					182.75

179992	Haywire Computer Repair LLC	ret mail; sent emails; made ph	2017	289.11	
	Attn Tax Accounting	calls; wife was going to pay but	2018	347.51	
	2004 James St	then asked what if they don't &	2019	341.68	
	Bellingham, WA 98225	owner told co-owner this is a scam	2020	393.96	
		now I can not reach anyone			
					1372.26
180001	Chandara House	new owner since 2019 doesn't	2018	47.29	
	Chandara House LLC	know how to reach prev owner;	2019	73.91	
	9200 11th PL NW #8B	Sec of State dissolution in 2018;			
	Lake Stevens, WA 98258	sent emails, made calls unable			
		to locate prev owner			
					121.20
180068	Power Technologies Inc	return mail; email bounced back;	2017	923.51	
	Werner Krajicek	called several times; Sec of State	2018	1109.93	
	4152 Meridian St Ste 105-52	dissolution in 2020	2019	1091.23	
	Bellingham, WA 98226		2020	1258.28	
			2021	1398.62	
					5781.57
180074	Salish Sativas LLC	owner filed BK all equipment	2017	36.65	
	5373 Guide Meridian Ste D1	taken over by creditor no assets	2018	651.14	
	Bellingham, WA 98226	left to pay any debt	2019	584.72	
					1272.51
180121	Hilltop Highgrade	Sec of State dissolution in 2019;	2017	1034.18	
	LHill LLC	sent emails, mailed notices, called	2018	1272.29	
	John Hill & Leslie John-Hill	unable to find owners	2019	1118.91	
	3216 Cedarside Ct				
	Bellingham, WA 98226				
					3425.38
181605	Valley Cultivations LLC	never operated	2020	1545.77	
	1713 D St				
	Lynden, WA 98264				
					1545.77
181619	Sustainable Organics LLC	never operated	2020	1918.05	
	C/O Guy Seeklus				
	4535 Sand Rd				
	Bellingham, WA 98226				
					1918.05
		TOTAL WRITE-OFF		37359.13	37359.13

Exhibit B					
Mobile Home Parcel Numbers					
Improvements Only					
<u>PARCEL/PID</u>	<u>NAME AND ADDRESS</u>	<u>REASON</u>	<u>YR</u>	<u>AMOUNT</u>	<u>TOTAL</u>
150789	Bill Ericson	demolished 04/23/2019	2019	80.07	
	5525 Bayvue Rd	1967 Fleetwood			
	Blaine, WA 98230				80.07
90251	Jan Calene	Jan is deceased; MH is gone no	2018	129.89	
	2411 Grandview Rd #21	one knows where it is; previous	2019	61.05	
	Ferndale, WA 98248	park owner also deceased	2020	70.05	
			2021	63.36	
					324.35
		TOTAL WRITE-OFF		404.42	404.42