



# Whatcom County

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

## Agenda Bill Master Report

File Number: AB2024-875

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<b>File ID:</b>	AB2024-875	<b>Version:</b>	1	<b>Status:</b>	Approved
<b>File Created:</b>	12/11/2024	<b>Entered by:</b>	KFelbing@co.whatcom.wa.us		
<b>Department:</b>	Council Office	<b>File Type:</b>	Resolution		
<b>Assigned to:</b>	Council (Special)	<b>Final Action:</b>	12/13/2024		
<b>Agenda Date:</b>	12/13/2024	<b>Enactment #:</b>	RES 2024-058		
<b>Related Files:</b>					

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

### **TITLE FOR AGENDA ITEM:**

Resolution certifying Whatcom County's property tax levies for collection in 2025 to the County Assessor

### **SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:**

RCW 84.52.070 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. This 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.

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**HISTORY OF LEGISLATIVE FILE**

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<b>Date:</b>	<b>Acting Body:</b>	<b>Action:</b>	<b>Sent To:</b>
12/13/2024	Council (Special)	APPROVED	
		Aye: 4	Donovan, Galloway, Scanlon, and Stremler
		Nay: 0	
		Absent: 3	Buchanan, Byrd, and Elenbaas

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**Attachments:** Proposed Resolution

PROPOSED BY: CLERK OF THE COUNCIL  
INTRODUCED: DECEMBER 13, 2024

**RESOLUTION NO.** 2024-058

**CERTIFYING WHATCOM COUNTY'S PROPERTY TAX LEVIES FOR COLLECTION  
IN 2025 TO THE COUNTY ASSESSOR**

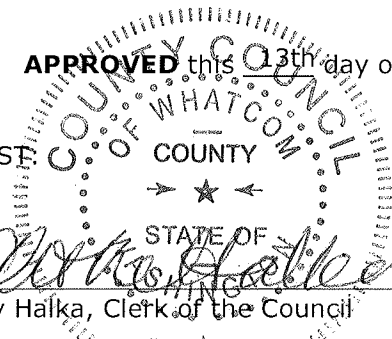
**WHEREAS**, pursuant to the provisions of RCW 84.52.070, it is the duty of the Whatcom County Council to certify to the County Assessor the amount of taxes levied upon the property in the County for County purposes and the respective amounts of taxes levied by the board for each city, town and taxing 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 13th day of December, 2024.

ATTEST:  Cathy Halka  
Cathy Halka, Clerk of the Council

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

Barry A. Buchanan  
Barry Buchanan, Council Chair

APPROVED AS TO FORM:

Kellen Kooistra (by email 12/11/2024/ch)  
Civil Deputy Prosecutor

## **EXHIBIT A**

Below please find the property tax levies to be certified. The ordinances and resolutions authorizing the levying taxes are as noted below. All were adopted on November 19, 2024.

<b>DISTRICT</b>	<b>REGULAR LEVY</b>	<b>REFUND AMT. INCLUDED</b>	<b>Ord / Res#</b>
General Fund	\$38,581,682.88	\$296,011.36	Ord. 2024-062
Road Fund	\$25,184,305.47	\$111,207.79	Ord. 2024-061
Countywide EMS Fund	\$13,681,686.00	\$63,899.39	Ord. 2024-059
Flood Control District	\$6,571,438.74	\$32,216.14	Res. 2024-049
Conservation Futures Fund	\$1,487,229.45	\$7,002.77	Ord. 2024-060