

# **Whatcom County**

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

# **Agenda Bill Master Report**

File Number: AB2025-883

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File Created: 12/09/2025 Entered by: CHalka@co.whatcom.wa.us

Department: Council Office File Type: Resolution

Assigned to: Council Final Action: 12/09/2025

Agenda Date: 12/09/2025 Enactment #: RES 2025-049

Related Files:

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### TITLE FOR AGENDA ITEM:

Resolution amending Resolution 2025-041 to recertify amounts to be levied by Whatcom County taxing districts to the County Assessor

## SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

#### RCW84.52.070

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. The 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.

### HISTORY OF LEGISLATIVE FILE

Date: Acting Body: Action: Sent To:

12/09/2025 Council APPROVED

Aye: 7 Buchanan, Byrd, Donovan, Elenbaas, Galloway, Scanlon, and Stremler

Nay: 0

Attachments: Proposed Resolution, Exhibit A, Cemetery District 7