



# Whatcom County

COUNTY COURTHOUSE  
311 Grand Avenue, Ste #105  
Bellingham, WA 98225-4038  
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## Agenda Bill Master Report

File Number: AB2025-023

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<b>File ID:</b>	AB2025-023	<b>Version:</b>	1	<b>Status:</b>	Approved
<b>File Created:</b>	12/30/2024	<b>Entered by:</b>	CHalka@co.whatcom.wa.us		
<b>Department:</b>	Council Office	<b>File Type:</b>	Resolution		
<b>Assigned to:</b>	Council Finance and Administrative Services Committee			<b>Final Action:</b>	01/14/2025
<b>Agenda Date:</b>	01/14/2025	<b>Enactment #:</b>	RES 2025-002		
<b>Related Files:</b>					

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

### TITLE FOR AGENDA ITEM:

Resolution amending Resolution 2024-058 and re-certifying Whatcom County's property tax levies for collection in 2025 to the county assessor

### SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

See RCW 84.52.070 Certification of levies to assessor

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### HISTORY OF LEGISLATIVE FILE

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Date:	Acting Body:	Action:	Sent To:
01/14/2025	Council Finance and Administrative Services Committee	RECOMMENDED FOR APPROVAL	
	Aye: 3	Byrd, Donovan, and Buchanan	
	Nay: 0		
01/14/2025	Council	APPROVED	
	Aye: 6	Donovan, Stremmer, Buchanan, Galloway, Byrd, and Scanlon	
	Nay: 1	Elenbaas	

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**Attachments:** Proposed Resolution

PROPOSED BY: CLERK OF THE COUNCIL  
INTRODUCED: \_\_\_\_\_

**RESOLUTION NO.** 2025-002

**AMENDING RESOLUTION 2024-058 AND  
RE-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; and

**WHEREAS**, on December 13, 2024, the County Council approved Resolution 2024-058, certifying Whatcom County's property tax levies for collection in 2025 to the County Assessor; and

**WHEREAS**, following approval of Resolution 2024-058, staff identified a clerical error in the levy amount included in Exhibit A to the Resolution for the County General Fund; and

**WHEREAS**, the Washington State Department of Revenue's Property Tax Advisory 21.1.2021 outlines when a "recertification" is allowed, including a provision for a recertification to correct a clerical error; and

**WHEREAS**, correcting the clerical error is necessary to raise sufficient revenues to balance the County's 2025 budget.

**NOW, THEREFORE, BE IT RESOLVED**, the Whatcom County Council hereby amends Resolution 2024-058 and recertifies 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**, that this certification replaces the certification approved through Resolution 2024-058 on December 13, 2024; 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 14 day of January, 2025.

ATTEST:

  
Cathy Halka, Clerk of the Council

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

  
Kaylee Galloway, Council Chair

APPROVED AS TO FORM:

Kellen Kooistra (by email 12/30/2024/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	\$ 49,136,899.49	\$ 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