



Whatcom County

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

Agenda Bill Master Report

File Number: AB2020-049

File ID:	AB2020-049	Version:	1	Status:	Approved
File Created:	01/15/2020	Entered by:	JWilson@co.whatcom.wa.us		
Department:	Treasurer's Office	File Type:	Resolution		
Assigned to:	Council Finance and Administrative Services Committee			Final Action:	02/11/2020
Agenda Date:	02/11/2020			Enactment #:	RES 2020-006

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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:
02/11/2020	Council Finance and Administrative Services Committee	RECOMMENDED FOR APPROVAL	
	Aye: 3	Browne, Byrd, and Kershner	
	Nay: 0		
	Absent: 0		
02/11/2020	Council	APPROVED	
	Aye: 7	Browne, Buchanan, Byrd, Donovan, Frazey, Elenbaas, and Kershner	
	Nay: 0		
	Absent: 0		

Attachments: Proposed Resolution, Exhibit A, Exhibit B

PROPOSED BY: Treasurer
INTRODUCTION DATE: 02/11/2020

RESOLUTION NO. 2020-006
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 11th day of February, 2020.

ATTEST:



Dana Brown-Davis, Council Clerk

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON



Council Chair, Barry Buchanan

APPROVED AS TO FORM:



Civil Deputy Pros. Atty.

Exhibit A					
Parcel Numbers					
(Business) Equipment and Machinery					
PARCEL/PID	NAME AND ADDRESS	REASON	YR	AMOUNT	TOTAL
3920	VANCO Connections	Out of business	2011	844.43	
	David Kirk	Assessment error	2012	1001.53	
	3975 Iron Gate Rd	gone DOR closed	2013	1248.34	
	Bellingham, WA 98226	in 2013 for non	2014	1509.98	
		activity.	2015	1707.83	
					6312.11
6066	HONG & KIM HOLDINGS LLC	Out of business	2018	362.88	
	DIEGO'S	No assets			
	300 N SAMISH WAY				
	BELLINGHAM, WA 98225				
					362.88
179975	ARTIFACTS CAFÉ & WINE BAR	Out of business	2017	178.89	
	James D & Julie McClure	No Assets	2018	430.32	
	202 GRAND AVE	No responses to			
	BELLINGHAM, WA 98225	payment mailings.			
					609.21
8472	BEAUTY NAILS	Out of business	2016	256.13	
	Nhvu Vu & Phuong Bich Mai	No Assets	2017	305.36	
	1 BELLIS FAIR PKWY #706	No response	2018	366.98	
	BELLINGHAM, WA 98226				
					928.47
4272	SOUND RECYCLING	Out of business	2018	764.64	
	Peter Rasco	Phone disconnected			
	4020 HAMMER DR	Return mail			
	BELLINGHAM, WA	E-mail undeliverable			
					764.64
180085	WHATCOM WINDOWS &	Out of business	2017	215.25	
	GUTTERS INC	Unable to locate	2018	258.75	
	3374 NORTHWEST AVE #201	No assets			
	BELLINGHAM, WA 98226				
					474.00

180114	CRESCENDO CHOCOLATE LLC	Business closed	2017	80.42	
	4055 HAMMER DR	per State Liquor	2018	97.97	
	BELLINGHAM, WA 98226	Board			
					178.39
180119	WEST COAST HERBS	Out of business	2017	82.39	
	Christopher White	per Assessor	2018	98.31	
	2121 KING ST	closed in 2017			
	BELLINGHAM, WA 98225	no assets			
					180.70
181612	HERBAL LEGENDS	Out of Business	2018	372.67	
	2118 JAMES ST	No assets			
	BELLINGHAM, WA 98225				
					372.67
181542	LEEF LLC	Out of business	2018	280.29	
	Erik Bond/Suzanne Brewster	per Assessor			
	3210 PEACE PORTAL DR	No assets			
	BLAINE, WA 98230				
					280.29
8311	JOHN C KOK INC	Closed 2015 with	2013	61.32	
	1100 LAKEWAY DR #200	Sec of State	2014	74.11	
	BELLINGHAM, WA 98225	No listings/no assets	2015	83.86	
			2016	93.31	
					312.60
175994	BELLINGHAM FLATBREAD & BAKERY	Out of business	2016	439.87	
	Christie Jaquette	No assets	2017	478.19	
	2500 CORNWALL AVE				
	BELLINGHAM, WA 98225				918.06
6556	THE GRACE CAFÉ	Out of business	2016	85.62	
	1065 E SUNSET DR	No assets	2017	94.14	
	BELLINGHAM, WA 98226	Rtn mail			
					179.76
1406	VAN ZANTEN GREENHOUSE INC	Out of business	2018	19.84	
	Paul Van Zanten	No assets			
	8317 GUIDE MERIDIAN				
	BELLINGHAM, WA 98226				
					19.84

3671	CLEAR CHANNEL OUT DOOR	Out of business	2017	113.38	
	Chris Rischon	No assets			
	BELLINGHAM, WA 98226	Billboard gone			
					113.38
177773	SUPER BUFFET	Out of business	2018	133.42	
	Superyang Inc	No assets	2019	116.41	
	4151 MERIDIAN ST #100	Rtn mail			
	BELLINGHAM, WA 98226				
					249.83
5726	PATRICK SQUIRES OD	Out of business	2011	485.49	
	2421 YEW STREET RD	No assets	2012	504.79	
	BELLINGHAM, WA 98229	Assessment error	2013	567.31	
			2014	633.60	
			2015	668.27	
					2859.46
10810	DMX - LEASE	Out of business	2017	24.11	
	VARIOUS	No assets	2018	17.09	
	WHATCOM COUNTY				
					41.20
182425	NEW ACTON MOBILE - LEASE	LEASE	2018	54.75	
	C/O ADVANTAX	FINAL			
	3504 ARBOR CT				
	BELLINGHAM, WA				
					54.75
179661	TRIPLE POINT CAPITAL	LEASE	2018	63.07	
	1069 E SUNSET DR	FINAL			
	BELLINGHAM, WA 98226				
					63.07
182311	GLOBAL FINANCIAL & LEASING	LEASE	2018	2499.14	
	SERVICES LLC	FINAL			
	6213 PORTAL WAY				
	FERNDALE, WA 98248				
					2499.14

180602	NEW ACTON MOBILE WHATCOM COUNTY	LEASE FINAL	2018	33.83	
					33.83
8393	LYNDEN FLOOR DESIGN Greg Neufeldt Tim Broersma Brian Davidson 2017 FRONT ST LYNDEN, WA 98264	Per Assessor's closed. Removed assets	2018	1637.68	
					1637.68
11610	LYNDEN FLOOR DESIGN/DCC INC Greg Neufeldt Tim Broersma Brian Davidson 4071 HANNEGAN RD BELLINGHAM, WA 98226	CLOSED NO ASSETS	2017 2018	464.49 484.05	
					948.54
		TOTAL		20394.50	20394.50

Exhibit B					
Mobile Home Parcel Numbers					
Improvements Only					
PARCEL/PID	NAME	REASON	YR	AMOUNT	TOTAL
174218	Adrienne Dehaan	0 value	14	67.04	
	1427 W Badger Rd		15	65.83	
	Lynden, WA 98264	1994 Nomad 40 x 8	16	71.41	
			17	70.95	
			18	18.25	
			19	15.95	
					309.43
120845	Jason G Roscoe	Moved w/o permit	2019	47.72	
	7704 Birch Bay Dr #0307	to Skagit Co. 2017			
	Blaine, WA 98230	1990 Mallard P/M			
					47.72
181094	Wilma V Solomon	Office Error	18	50.92	
	3218 Balch Rd	To Tribal Trust Land			
	Bellingham, WA 98225				
					50.92
126611	Dustin Moore	0 Value 19-20	12	29.93	
	7442 Delta Line Rd	Derelect structure on	13	31.40	
	Ferndale, WA 98248	Bonneville Pwr Esmt	14	81.59	
		Assessed in error	15	30.95	
			16	30.13	
			17	30.20	
			18	31.93	
			19	25.85	
					291.98
		TOTAL WRITE-OFF		700.05	700.05