

**ORDINANCE NO.** \_\_\_\_\_

**ORDINANCE AUTHORIZING THE LEVY OF TAXES  
FOR COUNTY AND STATE PURPOSES  
IN WHATCOM COUNTY, WASHINGTON,  
FOR THE YEAR OF 2023**

**WHEREAS**, pursuant to Home Rule Charter Section 6.10 the County Executive is required to submit for Council consideration a budget and proposed tax and revenue ordinances necessary to raise sufficient revenues to balance the budget; and,

**WHEREAS**, the County Council has approved a budget for the 2023-2024 biennium, including all sources of revenues and anticipated expenditures on November 22, 2022; and,

**WHEREAS**, the County Council has determined it is necessary to increase the General Fund property tax levy 1% for 2023 to fund essential county services; and,

**WHEREAS**, the County Council found that the best interests of the citizens of Whatcom County require the submission of a proposition to qualified voters of the county to approve or reject a levy above the regular property tax limitations established in RCW 84.55.010 for the funding of childcare and early childhood programs to improve kindergarten readiness and funding for support of homeless and otherwise vulnerable children; and

**WHEREAS**, the proposition was certified as approved by the voters of the county November 29, 2022; and

**WHEREAS**, the levy lid lift authorized the county to increase the General Fund levy in 2023 and in the following 9 years approximately \$8,200,000 annually; and

**WHEREAS**, the County Council held a public hearing regarding the biennial county budget which included property tax rates, and other revenues;

**NOW, THEREFORE, BE IT ORDAINED AND ESTABLISHED** by the Whatcom County Council:

- (A) The property taxes for Whatcom County are hereby levied and are to be charged to the assessment and tax rolls of Whatcom County; and
- (B) Property taxes are levied in 2022 for collection in 2023; and
- (C) The County general levy for the 2023 tax year shall be increased \$321,752 for general government purposes which is a percentage increase of 1% from the previous year, and in addition the levy shall be further increased \$8,200,000 for the purpose of funding for childcare, early learning programs and increased support for vulnerable children. In total the General Fund levy shall be increased \$8,521,752 which is a 26.5% from the previous year. This increase is exclusive of additional revenue resulting from new construction and improvements to property and any increase in the value of state assessed property; and
- (D) A Healthy Children's Fund, as described in Ordinance 2022-045, shall be created by ordinance; and
- (E) All levy proceeds generated by Proposition 5 shall be deposited into the Healthy Children's Fund; and

- (F) The Healthy Children's Fund revenues and proceeds shall be used exclusively for the purposes outlined in Section 3, ELIGIBLE EXPENDITURES, as defined in Ordinance 2022-045; and
- (G) The Healthy Children's Fund revenues and proceeds shall be used exclusively for the purposes outlined in Section 4, IMPLEMENTATION PLAN, as defined in Ordinance 2022-045; and
- (H) The Healthy Children's Fund revenues and proceeds shall be subject to audit and oversight as outlined in Section 5, INDEPENDENT PERFORMANCE AUDITS AND OVERSIGHT, as defined in Ordinance 2022-045.

**BE IT FURTHER ORDAINED,** Whatcom County Ordinance 2022-073 is hereby superseded upon the effective date of this ordinance.

**BE IT FURTHER ORDAINED,** that the taxes to be levied against parcels of property within the Diking Districts, Drainage Districts, and Drainage Improvement Districts are to be credited to the individual maintenance funds for the year 2023, and the amounts to be apportioned to the original assessments for construction in said districts are as follows per "Exhibit A" attached hereto and incorporated herein by reference.

**BE IT FURTHER ORDAINED,** that if the Washington State Legislature changes any laws affecting levies contained herein, and the Prosecuting Attorney's Office concurs, the Whatcom County administration will change such levies accordingly.

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2022.

<p>ATTEST:</p> <p>_____</p> <p>Dana Brown-Davis, Council Clerk</p> <p>APPROVED AS TO FORM:</p> <p><u>Approved by email/C Quinn/M Caldwell</u> Civil Deputy Prosecutor</p>	<p>WHATCOM COUNTY COUNCIL WHATCOM COUNTY, WASHINGTON</p> <p>_____</p> <p>Todd Donovan, Council Chair</p> <p>( ) APPROVED    ( ) NOT APPROVED</p> <p>_____</p> <p>Satpal Singh Sidhu, Executive</p> <p>Date: _____</p>
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