



Whatcom County

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

Agenda Bill Master Report

File Number: AB2021-067

File ID:	AB2021-067	Version:	1	Status:	Approved
File Created:	01/15/2021	Entered by:	BBowman@co.whatcom.wa.us		
Department:	Treasurer's Office	File Type:	Resolution		
Assigned to:	Council Finance and Administrative Services Committee			Final Action:	02/09/2021
Agenda Date:	02/09/2021			Enactment #:	RES 2021-006

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

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:
02/09/2021	Council Finance and Administrative Services Committee	RECOMMENDED FOR APPROVAL Aye: 3 Browne, Byrd, and Frazey Nay: 0 Absent: 0	
02/09/2021	Council	APPROVED Aye: 7 Browne, Buchanan, Byrd, Donovan, Elenbaas, Frazey, and Kershner Nay: 0 Absent: 0	

Attachments: Proposed Resolution, Exhibit A, Exhibit B

PROPOSED BY: Treasurer
INTRODUCTION DATE: 02/09/2021


RESOLUTION NO. 2021-006
CANCELLING UNCOLLECTIBLE PERSONAL PROPERTY TAXES

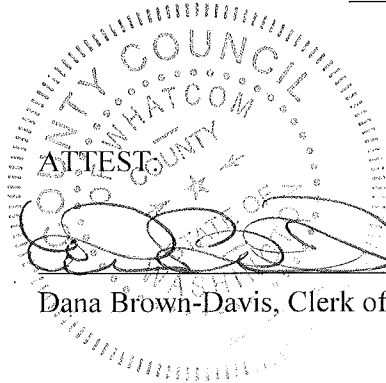
WHEREAS, RCW 84.56,240 requires that the treasurer shall file with the county legislative authority (county council) a list of uncollectible personal property taxes; and

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 9th day of February, 2021.

ATTEST

Dana Brown-Davis, Clerk of the Council



WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON


Barry Buchanan, Council Chair

APPROVED AS TO FORM:

/s/ Royce Buckingham via electronic approval / lb
Royce Buckingham, Civil Deputy Prosecutor

Exhibit A					
Parcel Numbers					
(Business) Equipment and Machinery					
PARCEL/PID	NAME AND ADDRESS	REASON	YR	AMOUNT	TOTAL
3103	Family Christian Stores LLC	Bankruptcy	2017	328.83	
	1712 Front St		2018	321.97	
	Lynden, WA 98264				650.80
173347	NYP Bar & Grill	Bankruptcy	2016	2241.24	
	902 N State St #106		2017	1695.85	
	Bellingham, WA 98225		2018	1506.88	
					5443.97
7391	Old Country Buffet	Bankruptcy	2016	2075.48	
	1 Bellis Fair Pkwy #714		2017	2130.77	
	Bellingham, WA 98226				4206.25
12561	Vitamin World	Bankruptcy	2018	146.97	
	8174 Guide Meridian				
	Lynden, WA 98264				146.97
178088	Sports Authority #548	Bankruptcy	2016	7149.51	
	20 Bellis Fair Pkwy		2017	6341.44	
	Bellingham, WA 98226				13490.95
12749	NYP Bar & Grill	Bankruptcy	2016	594.53	
	8874 Bender Rd #101		2017	429.88	
	Lynden, WA 98264		2018	405.37	
					1429.78
3071	Family Christian Stores LLC	Bankruptcy	2017	686.72	
	3560 Meridian St #101		2018	638.20	
	Bellingham, WA 98225				1324.92
11085	Mia & Maxx Hair Studio #4739	Assignment for the benefit of Creditors (ABC) - Roy Kim administrator confirmed there were no funds avail for secondary lien holders. Primary was still owed \$3,000,000	2020	107.75	
	1 Bellis Fair Pkwy				
	Bellingham, WA 98225				107.75
2916	Ronald C Hardesty, P.C.	retired 2018	2017	11.08	
	119 N Commercial St #540		2018	14.81	
	Bellingham, WA 98225		2019	6.56	
					32.45
3620	Orange Julius	business closed 2017	2017	204.94	
	1 Bellis Fair Pkwy #515				
	Bellingham, WA 98225				204.94

3911	Towne Painting	total loss - no assets due to fire in 2016	2017	112.70	
	2116 Queen St				
	Bellingham, WA 98229				112.70
4586	Brian Boyd DC	business closed in 2013	2015	12.92	
	1313 E Maple St #105				
	Bellingham, WA 98225				12.92
5151	Something Different Salon	business closed in 2016	2016	77.97	
	4260 Cordata Pkwy #102				
	Bellingham, WA 98226				77.97
5827	Stevenson McCulloch CPAS INC	business liquidated in 2018	2018	93.53	
	1951 Main St				
	Ferndale, WA 98248				93.53
6797	Spectrum Management LLC	05/14/2015 Secretary of State issued a Certificate of Revocation no longer authorized to conduct business in Washington State	2014	77.30	
	Various Lease		2015	87.27	
	Whatcom County		2016	97.08	
			2017	116.24	
			2018	139.72	
			2019	137.38	
			2020	158.37	
					813.36
8096	Pyramid Engineering	DOR & SOS no UBI match means close	2018	109.40	
	5507 Salish Rd	Property deleted 10/24/2019 per DOR	2019	88.95	
	Blaine, WA 98230				198.35
8176	Spectrum Management LLC	05/14/2015 Secretary of State issued a Certificate of Revocation no longer authorized to conduct business in Washington State	2014	65.14	
	Various Lease		2015	71.25	
	Whatcom County		2016	77.51	
			2017	92.09	
			2018	110.55	
			2019	108.75	
			2020	125.33	
					650.62
11551	Birchwood Women's Health PS	business closed 12/2017	2017	413.49	
	905 Squalicum Way #104		2018	517.29	
	Bellingham, WA 98225				930.78

11781	Lester & Hyldahl PLLC	Sec of State administratively dissolved for non-filing 2018; new PS Inc formed in 2018	2017	41.62	
	119 N Commercial St #175		2018	88.93	
	Bellingham, WA 98225				130.55
11796	A Bail Bond Service Inc	2019 asset list nothing listed owner noted has not been in Whatcom County for over 3 years; DOR & SOS both have Mount Vernon locations only	2016	24.47	
	306 Flora St		2017	29.45	
	Bellingham, WA 98225		2018	34.85	
			2019	31.68	
					120.45
12152	Book Fare Café	business closed 05/03/2018	2018	369.95	
	1200 11th St		2019	365.23	
	Bellingham, WA 98225				735.18
12250	Blue Moon Hair Salon	business closed 2017	2017	443.27	
	1208 Tenth St				
	Bellingham, WA 98225				443.27
177624	Black Pearl Restaurant	Business closed in 2015	2016	261.88	
	202 E Holly St #117				
	Bellingham, WA 98225				261.88
177626	Blaine Harbor Dental	business closed May 2017	2018	43.14	
	215 Marine Dr		2019	102.38	
	Blaine, WA 98230				145.52
177834	Liquor and Tobacco	Per DOR & SOS closed 2016	2018	120.79	
	1873 Main St #5				
	Ferndale, WA 98248				120.79
178969	Top Shelf Cannabis	Closed on 12/02/2017 - DOR marijuana license no longer listed	2016	955.29	
	3863 Hannegan Rd		2017	1143.68	
	Bellingham, WA 98226		2018	1374.56	
					3473.53
180066	Taste of India	Sold in June 2018	2017	342.30	
	3930 Meridian St #107		2018	405.03	
	Bellingham, WA 98226		2019	393.90	
					1141.23
180087	Tandoori Bites	Sold in April 2017	2017	1068.37	
	505 32nd St #104		2018	1284.06	
	Bellingham, WA 98225				2352.43

180096	Topnuggs	Per SOS business closed 06/27/2019	2018	849.51	
	5373 Guide Meridian #C1-2		2019	758.47	
	Bellingham, WA 98226				1607.98
180100	Valley Coffee	Owner mailed 2020 asset list with note closed as of 11/03/2019	2017	32.30	
			2018	77.91	
			2019	56.45	
			2020	64.37	
					231.03
180130	Stonebreaker Growers	business closed early 2018; I-205 license was cancelled	2017	464.90	
	2425 Salashan Loop Bldg 2		2018	583.47	
	Ferndale, WA 98248				1048.37
		TOTAL WRITE-OFF		41741.22	41741.22

Exhibit B					
Mobile Home Parcel Numbers					
Improvements Only					
PARCEL/PID	NAME AND ADDRESS	REASON	YR	AMOUNT	TOTAL
144170	James L & Edna L Counter	0 value	2013	9.34	
	7904 Santa Fe Trail		2014	8.98	
	Maple Falls, WA 98266	1969 Tamarack 56 x 12	2015	9.02	
			2016	9.08	
			2017	9.29	
			2018	11.39	
			2019	8.40	
					65.50
87524	Jeffrey B Friedl	demolished June 2018	2018	44.58	
	4005 Aldergrove Rd #15				
	Ferndale, WA 98248	1978 Barrington 66 x 14			44.58
91806	Jessica M Simmons	destroyed by fire 06/01/2017	2017	48.61	
	6481 Aldrich Rd				
	Bellingham, WA 98226	1971 Elcar 52 x 24			48.61
176908	Kathy M Reidell	04/01/2019 appraiser discovered	2017	15.34	
	478 Cain Lake Rd #A060	PM no longer on property	2018	16.39	
	Sedro Woolley, WA 98284	1979 Travelaire P/M 36 x 8	2019	13.85	
					45.58
122882	John Williams	per park owner this PM moved	2017	27.41	
	4700 Alderson Rd #65	after 11/2019	2018	61.41	
	Blaine, WA 98230	1991 Seaview P/M/ 34 x 8	2019	52.63	
					141.45
177064	Frank & Candice Demarinis	04/01/2019 appraiser discovered	2018	48.07	
	478 Cain Lake Rd #E042	PM no longer on property	2019	25.38	
	Sedro Woolley, WA 98284	Aljo P/M 30 x 8			73.45
		TOTAL WRITE-OFF		419.17	419.17