



Whatcom County

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

Agenda Bill Report

File Number: AB2023-650

File ID:	AB2023-650	Version:	1	Status:	Approved
File Created:	09/27/2023	Entered by:	LBruner@co.whatcom.wa.us		
Department:	Council Office	File Type:	Resolution		
Assigned to:	Council (Special)			Final Action:	12/04/2023
Agenda Date:	12/04/2023			Enactment #:	RES 2023-050
Related Files:					

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

TITLE FOR AGENDA ITEM:

Resolution certifying amounts to be levied by Whatcom County taxing districts to the County Assessor

SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

RCW 84.52.070

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. This subsection (3) does not apply to state levies or when the assessor has not certified assessed values as required by RCW [84.48.130](#) [<http://app.leg.wa.gov/RCW/default.aspx?cite=84.48.130>](http://app.leg.wa.gov/RCW/default.aspx?cite=84.48.130) at least twelve working days before November 30th.

HISTORY OF LEGISLATIVE FILE

Date:	Acting Body:	Action:	Sent To:
12/04/2023	Council (Special)	APPROVED	
		Aye: 6	Buchanan, Byrd, Donovan, Elenbaas, Frazey, and Galloway
		Nay: 0	
		Absent: 1	Kershner

Attachments: Proposed Resolution, EXHIBIT A - Special District Levy Certification, Assessor's Levy Memo, Blaine School Dist, Lynden School Dist, Nookack School Dist, Mt Baker School Dist, Meridian School Dist, Bellingham School Dist, Ferndale School Dist, Cemetery Dist 8, Cemetery Dist 10, Cemetery Dist 6, Cemetery Dist 3, Cemetery Dist 7, Cemetery Dist 1, Cemetery Dist 9, Fire Dist 8, Fire Dist 1, Fire Dist 5, Fire Dist 7, Fire Dist 4 - EMS, Fire Dist 18, Fire Dist 16 EMS, Fire Dist 16, Fire Dist 17, Fire Dist 11 - EMS, Fire Dist 21, Fire Dist 14, South Whatcom Fire Authority (SWFA), City of Ferndale, City of Blaine, City of Nooksack, City of Bellingham, City of Lynden, City of Sumas, City of Everson, Whatcom County Rural Library, Pt Roberts Hospital, Port of Bellingham, Fire Dist 19

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PROPOSED BY: CLERK OF THE COUNCIL
INTRODUCED: DECEMBER 4, 2023

RESOLUTION NO. 2023-050

CERTIFYING PROPERTY TAX LEVIES FOR COLLECTION IN 2024 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 2023, for city, town, or district purposes.

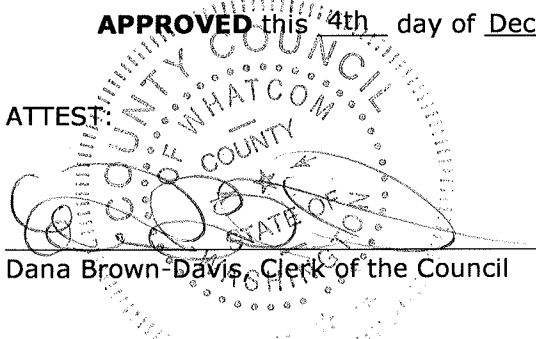
NOW, THEREFORE, BE IT RESOLVED, the Whatcom County Council hereby certifies to the Whatcom County Assessor the respective amounts of taxes levied by the board for each taxing district as outlined in Exhibit A to this resolution.

BE IT FURTHER RESOLVED, in making such certification the Council is relying on information provided by the taxing districts.

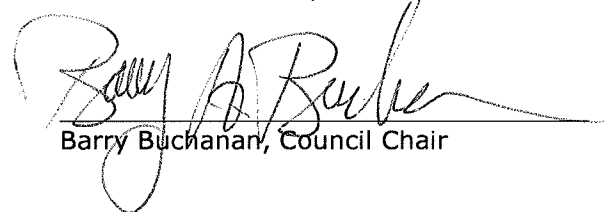
BE IT FINALLY RESOLVED, should the valuation of one or more districts change significantly, the County Assessor, with permission of the taxing district, is hereby authorized to adjust the amount of taxes levied, upon written notification to the Whatcom County Council.

APPROVED this 4th day of December, 2023.

ATTEST:


Dana Brown-Davis, Clerk of the Council

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON


Barry Buchanan, Council Chair

APPROVED AS TO FORM:

Karen Frakes approved via email on 12/1/2023/MR
Karen Frakes, Civil Deputy Prosecutor

EXHIBIT A

CERTIFICATION OF PROPERTY TAX LEVIES FOR TAXING DISTRICTS

In accordance with RCW 84.52.070, the Whatcom County Council hereby certifies to the Whatcom County Assessor the amounts to be levied by each of the following taxing districts for collection in 2024.

DISTRICT	REGULAR LEVY	EXCESS LEVY	REFUND LEVY	CERTIFIED AMOUNT	OTHER
City of Bellingham	21,800,903.88		158,572.78		
City of Blaine	1,456,753.02		7,647.09		
City of Everson	370,103.56		6,877.88		
City of Ferndale	2,068,800.19		8,664.05		
City of Lynden	3,925,067.75		14,826.28		540,750. Non-voted bond debt
City of Nooksack	176,208.28		1,239.52		
City of Sumas	768,670.34		45,618.22		
Cemetery Dist #1	2,300.		15.45		
Cemetery Dist #2					
Cemetery Dist #3	7,550.24		62.13		
Cemetery Dist #4					
Cemetery Dist #5					
Cemetery Dist #6	141,040.06		439.25		
Cemetery Dist #7	258,395.88		18,527.59		
Cemetery Dist #8	6,993.59		17.30		
Cemetery Dist #9	51,290.67		322.40		
Cemetery Dist #10	194,657.98				
Cemetery Dist #11					
Fire Dist #1	2,545,210.55				
Fire Dist #4	3,329,639.24		7,146.08		
Fire Dist #5	1,233,422.97				
Fire Dist #7	6,500,000.	270,000. Excess Levy Bond	275,361.33		
Fire Dist #8	1,164,000.		27,266.40		825,000. (M&O)
Fire Dist #11	584,160.69		6,175.81		
Fire Dist #14	2,000,000.		2,811.93		
Fire Dist #16	271,719.18		1,971.87		
Fire Dist #17	438,160.65		597.05		
Fire Dist #18	391,690.41		2,760.62		

DISTRICT	REGULAR LEVY	EXCESS LEVY	REFUND LEVY	CERTIFIED AMOUNT	OTHER
Fire Dist #19	354,971.37		159.66		
Fire Dist #21	6,969,121.85		53,720.53		
Fire Dist #11 EMS					110,548.04 EMS Levy
Fire Dist #16 EMS					75,855.74 EMS Levy
Fire Dist #4 EMS					418,532.37 EMS Levy
Fire SWFA	4,565,890.39		19,688.56		235,250. G.O. Bond Levy
Point Roberts Hospital	291,723.		721.70		
Point Roberts Park & Rec #1					
Blaine-Birch Bay Parks & Rec					
Lynden Parks & Rec					
Port of Bellingham	8,034,087.27		76,139.49		843,800. Non-voted Bond Debt
WC Rural Library	10,067,696.97		115,428.85		
Affordable Housing Bellingham	2,683,351.98		16,351.98		
Chuckanut Comm. Forest Park					

DISTRICT	GENERAL FUND / ENRICHMENT	DEBT SERVICE FUND / BOND	CAPITAL PROJECTS FUND
Bellingham School Dist #501	35,000,000.	35,723,031.10 Refund 806,031.10	16,233,908.39 Refund 223,908.39
Ferndale School Dist #502	12,000,000. Refund 417,012.	8,296,388. Refund 347,376.	
Blaine School Dist #503	6,462,432.02 Refund 64,214.75	3,738,354.78 Refund 38,354,78	2,021,324.84 Refund 21,324.84
Lynden School Dist #504	8,080,329.80 Refund 80,329.80	3,168,876.92 Refund 33,876.92	809,523.95 Refund 9,523.95
Meridian School Dist #505	4,823,486.22 Refund 26,650.22	1,283,085.66 Refund 8,085.66	771,825.66 Refund 4,331.66
Nooksack School Dist #506	3,137,837.11 Refund 37,837.11	3,666,963.99 Refund 66,963.99	
Mt Baker School Dist #507	5,411,829.65 Refund 61,829.65		1,671,328.02 Refund 21,328.02
Concrete School Dist #11	Joint district with Skagit Co.	Levy amount comes from Skagit Co.	