



Whatcom County

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

Agenda Bill Master Report

File Number: AB2026-050

File ID: AB2026-050 **Version:** 1 **Status:** Approved
File Created: 01/12/2026 **Entered by:** BBowman@co.whatcom.wa.us
Department: Treasurer's Office **File Type:** Resolution
Assigned to: Council Finance and Administrative Services Committee **Final Action:** 01/27/2026
Agenda Date: 01/27/2026 **Enactment #:** RES 2026-004
Related Files:

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

TITLE FOR AGENDA ITEM:

Resolution canceling 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:
01/27/2026	Council Finance and Administrative Services Committee	RECOMMENDED FOR APPROVAL Aye: 6 Boyle, Buchanan, Galloway, Rienstra, Scanlon, and Stremler Nay: 0 Temp Absent: 1 Elenbaas	
01/27/2026	Council	APPROVED Aye: 7 Boyle, Buchanan, Elenbaas, Galloway, Rienstra, Scanlon, and Stremler Nay: 0	

Attachments: Proposed Resolution

PROPOSED BY: Treasurer

INTRODUCTION DATE: 01/12/2026

RESOLUTION NO. 2026-004
CANCELLING UNCOLLECTIBLE PERSONAL PROPERTY TAXES

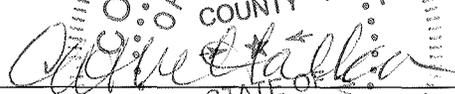
WHEREAS, RCW 84.56.240 requires that the treasurer shall file with the county legislative authority (county council) a list of uncollectible personal property taxes; and

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 27th day of January, 2026.

ATTEST:



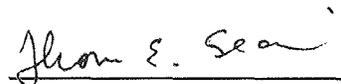
Cathy Halka, Clerk of the Council

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON



Kaylee Galloway, Council Chair

APPROVED AS TO FORM:



Tom Seguine, Civil Deputy Prosecutor

Exhibit A					
Parcel Numbers					
(Business) Equipment and Machinery					
PARCEL/PID	NAME AND ADDRESS	REASON	YR	AMOUNT	TOTAL
163290	Aero Jet Services	filed chapter 7 bankruptcy in 2019	2019	12.36	
	Attn Marilyn Aaby		2020	20.16	
	15100 N 78th Way Ste 203				
	Scottsdale, AZ 85260				
					32.52
189655	Fairhaven Village Tacos	closed 2024 and did not pay	2025	236.56	
	Maple Falls Inc	advance taxes as their final bill			
	1440 10th St Unit 213	no response to calls or emails			
	Bellingham, WA 98225				
					236.56

187985	Milanos Restaurant	closed 2024 and did not pay	2025	420.75	
	Maple Falls Inc	advance taxes as their final bill			
	1440 10th St Unit 213	no response to calls or emails			
	Bellingham, WA 98225				
					420.75
187964	Superdave Genetics	sold business and contact info	2022	162.39	
	Charlie Hunter Productions LLC	changed to new owner - no contact			
	2121 King St	info for prev owner - RET MAIL			
	Bellingham, WA 98225				
					162.39
11079	Bed Bath & Beyond Inc	filed chapter 11 bankruptcy in	2023	2498.89	
	C/O Tax Dept	2023	2024	2439.10	
	650 Liberty Ave				
	Union, NJ 07083				
					4937.99
12007	Wireless Advocates LLC	filed chapter 7 bankruptcy in 2023	2023	90.59	
	Tax Department #019				
	400 Fairview Ave N Ste 1000				
	Seattle, WA 98109				
					90.59
13313	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	153.51	
	1 Tower Ln Ste 800		2025	232.13	
	Oakbrook Terrace, IL 60181				
					385.64
173060	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	72.13	
	1 Tower Ln Ste 800		2025	109.08	
	Oakbrook Terrace, IL 60181				
					181.21
173061	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	147.65	
	1 Tower Ln Ste 800		2025	223.26	
	Oakbrook Terrace, IL 60181				
					370.91
173063	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	72.31	
	1 Tower Ln Ste 800		2025	109.32	
	Oakbrook Terrace, IL 60181				
					181.63

174062	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	145.40	
	1 Tower Ln Ste 800		2025	225.37	
	Oakbrook Terrace, IL 60181				370.77
174063	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	77.18	
	1 Tower Ln Ste 800		2025	116.74	
	Oakbrook Terrace, IL 60181				193.92
174064	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	157.36	
	1 Tower Ln Ste 800		2025	237.95	
	Oakbrook Terrace, IL 60181				395.31
174065	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	83.54	
	1 Tower Ln Ste 800		2025	126.34	
	Oakbrook Terrace, IL 60181				209.88
174066	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	71.21	
	1 Tower Ln Ste 800		2025	110.38	
	Oakbrook Terrace, IL 60181				181.59
180886	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	73.61	
	1 Tower Ln Ste 800		2025	111.32	
	Oakbrook Terrace, IL 60181				184.93
186052	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	72.44	
	1 Tower Ln Ste 800		2025	106.36	
	Oakbrook Terrace, IL 60181				178.80
186054	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	62.66	
	1 Tower Ln Ste 800		2025	88.44	
	Oakbrook Terrace, IL 60181				151.10
186055	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	66.83	
	1 Tower Ln Ste 800		2025	98.39	
	Oakbrook Terrace, IL 60181				165.22
187233	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	75.57	
	1 Tower Ln Ste 800		2025	110.13	
	Oakbrook Terrace, IL 60181				185.70
187234	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	75.57	
	1 Tower Ln Ste 800		2025	110.13	
	Oakbrook Terrace, IL 60181				185.70

187235	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	84.79	
	1 Tower Ln Ste 800		2025	124.73	
	Oakbrook Terrace, IL 60181				
					209.52
187236	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	91.89	
	1 Tower Ln Ste 800		2025	134.80	
	Oakbrook Terrace, IL 60181				
					226.69
187237	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	67.53	
	1 Tower Ln Ste 800		2025	100.91	
	Oakbrook Terrace, IL 60181				
					168.44
187238	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	75.57	
	1 Tower Ln Ste 800		2025	110.13	
	Oakbrook Terrace, IL 60181				
					185.70
187239	Redbox Automated Retail LLC	filed chapter 7 bankruptcy in 2024	2024	75.57	
	1 Tower Ln Ste 800		2025	110.13	
	Oakbrook Terrace, IL 60181				
					185.70
191056	Boots Bar & Lounge LLC	filed chapter 13 bankruptcy by	2024	371.79	
	1263 Barkley Blvd Ste B102	owner & included business in	2025	449.69	
	Bellingham, WA 98226	2024			
					821.48
147569	Port of Bellingham	unable to locate prev owner	2015	139.24	
	PO Box 1677	Port of Bellingham condemned	2016	135.98	
	Bellingham, WA 98227	boatslip & took ownership	2017	80.78	
			2018	90.56	
			2019	63.11	
			2020	19.63	
			2021	18.91	
			2022	17.22	
			2023	6.75	
					572.18
147572	Port of Bellingham	unable to locate prev owner	2018	87.18	
	PO Box 1677	Port of Bellingham condemned	2019	87.91	
	Bellingham, WA 98227	boatslip & took ownership	2020	37.88	
			2021	36.45	
			2022	33.22	
			2023	12.95	
					295.59
173291	Benjamin's Salon LLC	left several msgs; SOS dissolved;	2022	191.57	
	Benjamin L Banis	no response to letters or calls;	2023	43.39	
	335 Ohio St	8/18/25 found business gone	2024	45.95	
	Bellingham, WA 98225	from location	2025	55.50	

					336.41
11392	Magellan Group LTD	filed BK in 2023; 8/18/25 found	2022	212.27	
	FDBA ADC INC Magellan Group	business gone from location	2023	62.29	
	2963 Creasey Rd		2024	56.32	
	Custer, WA 98240		2025	63.80	
					394.68
8166	Foxwood North Printing Co	closed January 2023 unable to find	2023	28.41	
	Foxwood North LLC	owner to pay final tax bill			
	1200 Old Fairhaven Pkwy #103				
	Bellingham, WA 98225				
					28.41
1204	Dale & Thess Munkres	no longer owns equip, no longer	2022	250.94	
	3853 S Pass Rd	haying; no response to letters or	2023	102.10	
	Everson, WA 98247	calls and no response to site visit	2024	107.02	
			2025	129.07	
					589.13
		TOTAL WRITE-OFF		13417.04	13417.04

Exhibit B					
Mobile Home Parcel Numbers					
Improvements Only					
PARCEL/PID	NAME AND ADDRESS	REASON	YR	AMOUNT	TOTAL
127070	Mary E Foster	destroyed 2020 - Destroyed Prop	2025	128.73	
	7478 N Enterprise Rd	Affidavit rec'd 3.17.25 assessor			
	Ferndale, WA 98248	unable to supplement taxes due			
		to RCW			128.73
35377	Dan & Margaret Rosenlund	appraiser found gone - park	2022	116.77	
	3045 Grant St	owner said hauled away in pieces	2023	42.03	
	Vancouver BC V5K 3H8	owners are deceased	2024	36.07	
	CANADA		2025	39.22	
					234.09
		TOTAL WRITE-OFF		362.82	362.82