



# Whatcom County

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

## Agenda Bill Report

File Number: **AB2023-841**

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<b>File ID:</b>	AB2023-841	<b>Version:</b>	2	<b>Status:</b>	Approved
<b>File Created:</b>	12/07/2023	<b>Entered by:</b>	DBrown@co.whatcom.wa.us		
<b>Department:</b>	Council Office	<b>File Type:</b>	Resolution		
<b>Assigned to:</b>	Council (Special)			<b>Final Action:</b>	12/19/2023
<b>Agenda Date:</b>				<b>Enactment #:</b>	RES 2023-056
<b>Related Files:</b>					

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

### **TITLE FOR AGENDA ITEM:**

Resolution amending Resolution 2023-050 to re-certify taxing district levies for collection in 2024 to the County Assessor

### **SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:**

RCW 84.52.070

Certification of levies to the assessor.

- (1) It is the duty of the county legislative authority of each county, 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 in county for county purposes, and 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 our 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 thirtieth day of November, 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 RCW84.48.130 at least twelve working days before November 30th.

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**HISTORY OF LEGISLATIVE FILE**

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<b>Date:</b>	<b>Acting Body:</b>	<b>Action:</b>	<b>Sent To:</b>
12/19/2023	Council (Special)	APPROVED	
		Aye: 6	Buchanan, Byrd, Donovan, Elenbaas, Galloway, and Kershner
		Nay: 0	
		Absent: 1	Frazey

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**Attachments:** Proposed Resolution, Department of Revenue Property Tax Advisory, EXHIBIT A (updated)- Special District Levy Certification