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8 **ORDINANCE NO.** \_\_\_\_\_  
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10 **ORDINANCE AUTHORIZING THE LEVY OF TAXES**  
11 **FOR COUNTY AND STATE PURPOSES**  
12 **IN WHATCOM COUNTY, WASHINGTON,**  
13 **FOR THE YEAR OF 2023**  
14

15  
16 **WHEREAS,** pursuant to Home Rule Charter Section 6.10 the County Executive is  
17 required to submit for Council consideration a budget and proposed tax and revenue ordinances  
18 necessary to raise sufficient revenues to balance the budget; and,  
19

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

23 **WHEREAS,** the County Council has determined it is necessary to increase the General  
24 Fund property tax levy 1% for 2023 to fund essential county services; and,  
25

26 **WHEREAS,** the County Council found that the best interests of the citizens of  
27 Whatcom County require the submission of a proposition to qualified voters of the county to approve  
28 or reject a levy above the regular property tax limitations established in RCW 84.55.010 for the  
29 funding of childcare and early childhood programs to improve kindergarten readiness and funding for  
30 support of homeless and otherwise vulnerable children; and  
31

32 **WHEREAS,** the proposition was certified as approved by the voters of the county  
33 November 29, 2022; and  
34

35 **WHEREAS,** the levy lid lift authorized the county to increase the General Fund levy in  
36 2023 and in the following 9 years approximately ~~by \$8,200,000 annually~~ \$0.19 per \$1,000 of  
37 assessed value of taxable property within the County, with proceeds deposited in a separate fund  
38 ("Healthy Children's Fund) and spent according to Section 2 of Ordinance 2022-045; and  
39

40 **WHEREAS,** the County Council held a public hearing regarding the biennial county  
41 budget which included property tax rates, and other revenues;  
42

43 **NOW, THEREFORE, BE IT ORDAINED AND ESTABLISHED** by the Whatcom County  
44 Council:  
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46 (A) The property taxes for Whatcom County are hereby levied and are to be charged to the  
47 assessment and tax rolls of Whatcom County; and,  
48

(B) Property taxes are levied in 2022 for collection in 2023; and,  
49

50 (C) The County general levy for the 2023 tax year shall be increased \$321,752 for general  
51 government purposes which is a percentage increase of 1% from the previous year, and  
52 in addition the levy shall be further increased \$8,200,000 for the purpose of funding for  
53 childcare, early learning programs and increased support for vulnerable children. In total  
54 the General Fund levy shall be increased \$8,521,752 which is a 26.5% from the previous  
55 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,

1 ~~(D)~~ In addition, pursuant to voters' passage of Proposition 5, the general Levy shall be  
2 increased by \$0.19 per \$1,000 of assessed value of taxable property within the County,  
3 approximately \$9,976,044 annually. Levy funds shall be deposited in a separate fund  
4 ("Healthy Children's Fund") and spent according to Section 3 of Ordinance 2022-045; and

5 (E) A Healthy Children's Fund, as described in Ordinance 2022-045, shall be created by  
6 ordinance; and

7 (F) All levy proceeds generated by Proposition 5 shall be deposited into the Healthy  
8 Children's Fund; and

9  
10 (G) The Healthy Children's Fund revenues and proceeds shall be used exclusively for the  
11 purposes outlined in Section 3, ELIGIBLE EXPENDITURES, as defined in Ordinance 2022-  
12 045; and

13  
14 (H) The Healthy Children's Fund revenues and proceeds shall be used exclusively for the  
15 purposes outlined in Section 4, IMPLEMENTATION PLAN, as defined in Ordinance 2022-  
16 045; and

17  
18 (I) The Healthy Children's Fund revenues and proceeds shall be subject to audit and  
19 oversight as outlined in Section 5, INDEPENDENT PERFORMANCE AUDITS AND  
20 OVERSIGHT, as defined in Ordinance 2022-045.

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

24  
25 **BE IT FURTHER ORDAINED**, that the taxes to be levied against parcels of property within  
26 the Diking Districts, Drainage Districts, and Drainage Improvement Districts are to be credited to the  
27 individual maintenance funds for the year 2023, and the amounts to be apportioned to the original  
28 assessments for construction in said districts are as follows per "Exhibit A" attached hereto and  
29 incorporated herein by reference.

30  
31 **BE IT ~~FURTHER FINALLY~~ ORDAINED**, that if the Washington State Legislature changes any  
32 laws affecting levies contained herein, and the Prosecuting Attorney's Office concurs, the Whatcom  
33 County administration will change such levies accordingly.

34  
35  
36 **ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2022.

37  
38  
39 ATTEST:

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

40  
41 \_\_\_\_\_  
42  
43 Dana Brown-Davis, Council Clerk

\_\_\_\_\_  
Todd Donovan, Council Chair

44  
45 APPROVED AS TO FORM:

( ) APPROVED ( ) NOT APPROVED

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47  
48 ~~Approved by email/C Quinn/M Caldwell~~  
49 ~~Karen Frakes (by phone) 12/2/2022~~  
50 Civil Deputy Prosecutor

\_\_\_\_\_  
Satpal Singh Sidhu, Executive

51  
52  
53 Date: \_\_\_\_\_  
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55