

WHATCOM CONSERVATION DISTRICT
WHATCOM COUNTY, WASHINGTON

RESOLUTION NO. 22-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WHATCOM CONSERVATION DISTRICT, WHATCOM COUNTY, WASHINGTON, RELATING TO A SYSTEM OF RATES AND CHARGES; PROPOSING A SYSTEM OF RATES AND CHARGES TO WHATCOM COUNTY, WASHINGTON; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERETO, ALL AS MORE PARTICULARLY SET FORTH HEREIN.

SECTION 1. FINDINGS AND DETERMINATIONS. The Board of Supervisors ("Board") of the Whatcom Conservation District ("District") hereby makes and enters the following findings and determinations:

1.1. The District is a governmental subdivision of the State of Washington and a public body corporate and politic, created in Whatcom County and operating since 1946. As a requirement for District formation, the State Conservation Commission found that "the public health, safety, and welfare warrant the creation" of the District. RCW 89.08.100. In addition, the Legislature made express findings relating to conservation districts, stating that "the preservation of these lands is necessary to protect and promote the health, safety, and general welfare of its people" and that "it is hereby declared to be the policy of the legislature to provide for the conservation of the renewable resources of the state . . . and thereby . . . to protect and promote the health, safety, and general welfare of the people of this state." RCW 89.08.010. Under chapter 89.08 RCW, the Legislature has provided that the programs, services, and improvements of the District are necessary to the public health, safety and welfare of the District and the state. The District exercises its functions throughout Whatcom County and currently in the cities of Bellingham, Blaine, Everson, Ferndale, Lynden, Nooksack, and Sumas.

1.2 Past and continuing improper land-use practices have caused and contributed to a progressively more serious erosion and degradation of the lands of the District. It is necessary that land-use practices contributing to soil erosion be discouraged and discontinued, and that efforts to provide for appropriate soil-conserving land-use practices, works of improvement for flood prevention, and efforts furthering agricultural and nonagricultural phases of conservation, development, utilization and disposal of water, be adopted and carried out to preserve natural resources, protect public and private lands, and protect and promote the health, safety and general welfare of the people of the District (the "Conservation Projects"). The District programs assist in managing land for sustainable, profitable production of food and crops as a better alternative than leaving lands to become filled with noxious weeds or converted to polluting activities. Many District programs are designed to help private land owners, residents, and managers of land do a better job of protecting natural resources as they make a living from or using their land.

1.3 Pursuant to chapter 89.08 RCW, the District is responsible for and authorized to carry out Conservation Projects within the District, including but not limited to soil conservation; measures to address property compliance with federal, state and local laws and regulations, including Clean Water Act standards or Endangered Species Act requirements; aquatic and upland habitat protection, restoration, and technical assistance; NPDES support; educational and demonstrational projects; water quality monitoring; rain garden programs; invasive species control services; and assistance relating to stewardship of working lands, such as agriculture and forest land. District Conservation Projects and improvements include, but are not limited to education, technical assistance, and financial incentives that promote the sustainable uses of natural resources through responsible stewardship and are describes as follows:

1.3.1 The District works directly with private landowners, residents, and land managers who have direct control over management activities on their lands, for the benefit of those properties and the land and waters of the District. The District does this by conducting personal site visits, developing conservation best management practice, and stewardship plans, and conducting community education workshops, tours, and trainings on topics such as livestock management, shoreline protection and enhancement, watersheds, salmon, native plants, and stream ecology.

1.3.2 The District conducts cooperative activities to protect and enhance aquatic resources upon urban, suburban and rural properties by coordinating, designing, and implementing stream corridor improvement projects that control infestations of invasive species such as knotweed, blackberry, and Reed canary grass, and plant trees and shrubs to revegetate riparian corridors. The District contributes to conserving and protecting threatened and endangered salmonid species by designing and installing fish passage barrier removal projects.

1.3.3 The District conducts cooperative activities to maintain and reopen recreational and commercial shellfish production areas by conducting workshops, tours, and trainings and providing technical assistance to reduce pathogens, nutrients, erosion and sedimentation that damage shellfish beds.

1.3.4 The District conducts cooperative activities to improve water quality and conserve water by promoting best management practices at fairs, other public events, workshops, tours, and trainings on topics such as water quality protection and enhancement, stormwater management, and water conservation. The District conducts site visits and coordinates; designs, and implements water quality and quantity best management practices with landowners, residents, and land managers who have direct control over water management practices and activities on their lands. The District manages and maintains a County-wide water quality data warehouse by collating regional water quality data and sharing data analysis with regional partners. The District maintains the Application Risk Management System (ARM) to avoid polluted runoff, and partners with municipalities and other partners on specific projects to address local Total Maximum Daily Loads (TMDL). The District awards targeted incentives, including financial assistance (cost-share, conservation rebates, etc.) to reduce polluted runoff and conserve water, and provides manure spreading equipment in combination with application plans to reduce polluted runoff. All of these projects offset the cost of Clean Water Act compliance for jurisdictions and ratepayers.

1.3.5 The District leads stormwater management projects at the request of partners (cities and Whatcom County) to help those jurisdictions meet NPDES permit requirements and offset burdens on rates and charges for storm water management programs.

1.3.6 The District conserves and protects high quality agricultural soils and other working lands by providing landowner education and development of best management practices plans to help farmers and livestock owners comply with State mandates and County regulations, thereby offsetting the cost and burden of certain agricultural impacts. The District provides technical assistance and funding opportunities to retain and steward high quality agricultural soils (e.g., CREP). The District awards targeted incentives, including financial assistance (cost-share) to reduce soil erosion, improve soil tilth, and support better and more regular access to local agriculture products. The District provides equipment to support local food production (e.g., poultry processing unit).

1.3.7 The District conducts cooperative activities to improve the climate resilience of woodlots, forest, and upland wildlife habitat upon urban, suburban and rural properties through personal site visits with landowners, residents, and land managers who have direct control over management practices and activities on their lands. The District provides community-based fire risk management education and training; prepares fire risk reduction plans; and plans and implements fire risk reduction projects such as Chipper Days.

1.3.8 The District identified additional program opportunities through public input received by on-line survey associated with the District's long-range planning process, direct one-on-one engagement with stakeholders, and public comment received at two public hearings. These are described as follows:

- A. Conducting cooperative activities to restore forest health and resilience and upland habitat upon urban, suburban and rural properties through personal site visits with private landowners who have direct control over management practices and activities on their lands; community-based forest management education and training; forest stewardship project planning; and award of targeted incentive such as financial assistance (cost-share).
- B. Contributing to the economic viability of local agricultural businesses by supporting efforts to prevent land conversion. Such activities include technical assistance provided to local farms, other working lands, and other agricultural support organizations to the benefit of both the agricultural community and residents residing within the District who receive better and more regular access to local produce, agricultural products, and other working land products.
- C. Contributing to local and regional efforts to mitigate the natural resource impacts associated with extreme weather events.

1.3.9 These and other District Conservation Programs, services, and activities are described in the *Program of Work and Rates and Charges Proposal for Whatcom Conservation District* which was approved and adopted by the Board pursuant to Resolution No. 22-01 and is incorporated herein by reference. The District will consider and adopt additional programs of

work on an annual basis covering any period for which a system of rates and charges is in effect, which programs of work will take into account the needs and concerns of the District's constituents.

1.3.10 The District's constituents and partners have indicated a desire for continued and strengthened natural resource services delivered by the District as evidenced by supportive feedback via the following outreach and engagement activities:

- A. Online customer survey with 244 stakeholders;
- B. District staff and board member presentations to Whatcom County Watershed Improvement Districts, All Breeds Goat Club, Dairy Irrigation Field Day, and Nooksack Salmon Enhancement Association;
- C. Discussions at local and regional events including 2022 Farm Expo, Birch Bay Beach Clean-up Day, Farm Speaker Series at NW Therapeutic Riding Center, Whatcom Wildlife Bio Blitz Community Science Days, Lama & Alpaca Appreciation Day, and Whatcom Conservation District Board of Supervisor monthly meetings;
- D. Discussions with stakeholders through an outreach campaign; and
- E. Engagement of online newsletter subscribers and social media readers.

1.4 Part of the regulations and controls under both federal and state law regarding water pollution is the establishment and maintenance of appropriate measures for education and implementation of best management practices. See 33 U.S.C. 1251 *et seq.*; 40 CFR 122.26(d)(2)(iv) (required measures for State NPDES programs including education and planning to implement best management practices and control techniques to reduce pollutants); and Washington Department of Ecology Phase I Municipal Stormwater Permit for Whatcom County (requiring education and outreach program). The District provides such service both independently and together with Whatcom County and cities within the District. The City of Lynden has contracted with the District since 2015 to provide several elements of the mandated education and outreach programs.

1.5 The District Board of Supervisors held public hearings and received public comments on a program of work and associated rates and charges appropriations budget and adopted that program of work and rates and charges appropriations budget by motion on July 25, 2022, and by Resolution No. 22-01 on July 25, 2022 which forms the basis of the District's proposed system of rates and charges.

1.6 Certain properties within the District receive direct or indirect benefit from the carrying out of Conservation Projects. Direct benefits are those benefits arising out of Conservation Projects conducted on site. Indirect benefits are those benefits received at other locations (e.g., downstream or on adjacent parcels) from the Conservation Projects on actual sites.

1.7 It is appropriate for property owners within the District that benefit either directly or indirectly from the District's Conservation Projects to pay for the cost of carrying out the Conservation Projects.

1.8 The District engaged FCS Group (“FCS”), an independent financial consulting firm that provides economic, public finance, management consulting, and financial (rates, charges, and fees) services to public sector entities throughout the country, including city and county governments, utilities, ports, special purpose districts, and state agencies. FCS has evaluated the services provided by the District and has developed a rate structure, as part of the Whatcom Conservation District Rate Study (FCS Group, July, 2022) that allocates the costs of District services to various classes of property.

1.9 In determining a rate structure, the Board has considered the discretionary factors set forth by the Legislature in Chapter 60, Laws of 2012 and RCW 89.08.405, including:

1.9.1 Services furnished, to be furnished, or available to landowners in the District;

1.9.2 Benefits received, to be received, or available to property in the District;

1.9.3 The character and use of land in the District;

1.9.4 The nonprofit public benefit status of land users in the District;

1.9.5 The income level of persons served or provided benefits, including senior citizens and disabled persons; and

1.9.6 Other matters that present a reasonable difference as a ground for distinction among properties.

1.10 The Board finds that seven classes or categories of property are appropriate: residential, commercial, open space, institutional/public, agricultural, designated forest land, vacant/undeveloped, as further defined in this Resolution. There is a rational basis for distinguishing land within the District into classes on the basis of property use and the variation of properties within these classes is found to reflect differences in services and/or benefits received, to be received or available from the Conservation Projects.

1.11 The Board finds that it is appropriate to assign weighting factors to each class of property that reflect distinctions among those properties relating to the services and/or benefits received, to be received or available from the District. The weighting factors include (1) services and/or benefits received, to be received or available that are insignificant or immeasurable to certain property; (2) services and/or benefits received, to be received or available to classes of property to a lesser degree; and, (3) services and/or benefits received, to be received or available that more fully support property (compared to other classes of property). There is a rational basis for distinguishing services/benefits received or available from District services and Conservation Projects with the use of such weighting factors and the variation of services/benefits within these factors is found to be minor and to reflect only minor differences in services/benefit received or available from the Conservation Projects.

1.12 The administrative cost of calculating the charge for each individual property and maintaining accurate information would be very high. A flat charge for each parcel within each property class is less costly to administer than calculating a separate charge for each parcel and is equitable because of the similarities of the characteristics and uses within each property class. The District considered but determined a per acre charge may result in miscalculations and confusion among ratepayers and was not appropriate for use at the current time.

1.13 The rates proposed to Whatcom County by this Resolution were calculated within the parameters of a rate model from the FCS Rate Study. Under the rate model, the estimated annual costs of each Conservation Project were allocated to ratepayers as follows:

1.13.1 Number of parcels in each of the property categories, and in the case of designated the number of landowners;

1.13.2 Direct and indirect services/benefits received by or available to property within each property category, as generally described in this Resolution; and

1.13.3 A weighting factor reflecting the degree of services/benefits received by or available to each property class for each Conservation Project as described in Section 1.10, above.

1.14 The FCS Rate Study calculated rates per parcel per year (or per owner for designated forest lands) for seven of the classifications, as follows: residential (\$16.83 per parcel), commercial (\$16.79 per parcel), open space (\$16.83 per parcel), institutional/public (\$16.82 per parcel), agricultural (\$16.83 per parcel), designated forest land (\$16.78 per owner), vacant/undeveloped (\$16.83 per parcel). The rate model provides a reasonable basis for establishing the rates proposed by this Resolution. The rates calculated by the FCS Rate Study were adjusted downward proportionally so as not to exceed the maximum rates permitted under Chapter 60, Laws of 2012 resulting in the following rates: residential (\$5.00 per parcel), commercial (\$4.99 per parcel), open space (\$5.00 per parcel), institutional/public (\$5.00 per parcel), agricultural (\$5.00 per parcel), designated forest land (\$2.99 per owner), vacant/undeveloped (\$5.00 per parcel). These rates are an allocable share of the costs of services/benefits received or available to the property owners in the District from District programs, services, and activities, all for the preservation of natural resources, protection of public lands and waters, and protection and promotion of the health, safety and general welfare of the lands and people of the District.

1.15 The rates proposed herein to pay the costs of carrying out the Conservation Projects are fees for which the federal government is liable under the Clean Water Act to the same extent as any other classification of land. 33 U.S.C. § 1323(a), and Pub.L. 111-378, § 1, 124 Stat. 4128 (2011); and, *United States of America v. City of Renton, et al.*, Western District of Washington Cause No. C11-1156JLR (2012). However, the District determined that acquiring payments from the federal agencies would be unduly difficult, thus those lands are excluded from the system of rates recommended by this Resolution.

1.16 Parcels owned by federally recognized Native American tribes or members of such tribes that are located within the historical boundaries of a reservation are served by District Programs. However in consideration of centuries of actions to marginalize Native American tribes

and their members and the resulting loss of homeland and associated impacts to Native American traditions and identity based on land relationship, those lands are excluded from the system of rates recommended by this Resolution.

1.17 The consideration, development, adoption and implementation of the rates proposed herein follows the public hearings held by the District on July 7, 2022 and July 11, 2022, pursuant to RCW 89.08.405(4) and RCW 89.08.400(2), public notice of which was properly provided by postings throughout the District and through publication.

1.18 By Resolution No. 22-03 the District has established a process providing for landowner appeals of the individual rates as may be applicable to a parcel or parcels.

SECTION 2. DEFINITIONS.

2.1 "Agricultural land" means those parcels in the Whatcom County Assessor's property classifications of: 8150 FARM DAIRY; 8160 FARM/RANCHES; 8170 FARM POULTRY; 8180 FARMS; 8190 OTHR AG LAND; 8200 AG RELTD ACT; 8210 AG PROC; 8212 GRIST MILL S; 8221 VET SERVS; 8222 ANIMAL HOSP; 8230 HORTICULT SV; 8290 OTHR AG RLTD; 8340 OSAG CROP/ET; 8341 OSAG CRO MH; 8343 OSAG CRO MH+; 8345 OSAG CRO LOG; 8350 OSAG DAIRY; 8351 OSAG DAI MH; 8353 OSAG DAI MH+; 8355 OSAG DAI LOG; 8360 OSAG RANCHES; 8361 OSAG RAN MH; 8363 OSAG RAN MH+; 8365 OSAG RAN LOG; 8370 OSAG POULTRY; 8371 OSAG POU MH; 8373 OSAG POU MH+; 8380 OSAG; 8381 OSAG MH; 8383 OSAG MH+; 8385 OSAG LOG HME; 8390 OSAG OTHER; 8421 FISH HATCHRY; 8429 OTHR FISHERY; 8490 OTHR FISHERY.

2.2 "Billing year" means the calendar year that bills are sent through the property tax statement.

2.3 "Commercial land" means those parcels in the Whatcom County Assessor's property classifications of: 1600 HOTEL/MOTEL; 1613 HOTL/MOTL13U; 1617 HOTL/MOTL17U; 1621 HOTL/MOTL21U; 1622 HOTL/MOTL22U; 1624 HOTL/MOTL24U; 1628 HOTL/MOTL28U; 1630 HOTL/MOTL30U; 1633 HOTL/MOTL33U; 1643 HOTL/MOTL43U; 1651 HOTL/MOTL51U; 1654 HOTL/MOTL54U; 1656 HOTL/MOTL56U; 1660 HOTL/MOTL60U; 1668 HOTL/MOTL68U; 1681 HOTL/MOTL81U; 1694 HOTL/MOTL94U; 1715 B & B; 1731 CONVAL CTRS; 1732 REST HOMES; 1733 1/2 WY HOUSE; 1735 ELDERLY HSG; 1810 ROOM/BOARD; 1820 GROUP QTRS; 1830 BED-BREAKFST; 1900 VAC HOME/CAB; 1910 VAC HOMES; 1920 CABINS; 2100 FD/KNDRD PRO; 2111 MEAT PACKING; 2123 CON/EVAP MLK; 2136 FR/FROZ FISH; 2142 FEED ANIM/FO; 2143 CEREAL PREP; 2150 BAKERY PROD; 2172 CHOCO/COCOA; 2183 WINE/BRANDY; 2195 ROAST COFFEE; 2197 ICE; 2199 FOOD PREP; 2299 TEXT GOODS; 2395 DECOR STITCH; 2399 FAB TEXT PRO; 2421 SAWMILLS; 2429 SPEC SAWMILL; 2431 MILLWORK; 2433 PREFAB BLDGS; 2499 LMBR/WD PROD; 2510 HOUSE FURN; 2599 FURN/FIXTURE; 2600 PAPER/ALLIED; 2647 SANIT PAPER; 2650 PAPRBD CONTR; 2710 NEWSPAPERS; 2740 COMM PRINTNG; 2790 PRINT/PUBLSH; 2800 CHEM/ALLIED; 2810 IN-ORGANIC P; 2841 SOAP/DETERGN; 2860 GUM/WOOD CHM; 2910 PETRO REFINING; 2991 LUB OILS/GRS; 2999 PETRO/COAL P; 3140 MISC PLAS PR; 3259 POTTRY/RELTD;

EXHIBIT A

3262 CONCR T PRODS; 3263 CONCR T READY; 3270 CUT STONE; 3313 STEEL WIRE; 3334 PRI/NONFERRO; 3352 ALUMINUM; 3390 PRI MTL IND; 3400 FAB MTL PROD; 3421 ENGINE/TURBO; 3422 FARM MACH/EQ; 3424 METALWORKING; 3425 SPEC IND MAC; 3426 GEN IND MACH; 3432 ELEC IND APP; 3433 HOUSE APLIAN; 3437 ELEC COMP/AC; 3439 ELEC MACH/EQ; 3441 MTR VEHICLE; 3442 AIRCRAFT/PRT; 3443 SHIP/BOAT BL; 3445 CYCLES/BIKES; 3449 TRANS EQUIPT; 3450 MARINE/PARTS; 3493 HTG APP/PLBG; 3494 FAB STRC MTL; 3498 FAB WIRE PRO; 3499 FAB MTL PROD; 3521 MECH MEAS/CO; 3542 ORTHO/PROSTH; 3900 MISC MFG; 3930 TOYS/AMUSEMT; 3986 MARIJUANA; 3997 SIGNS/ADS; 3999 MISC MFG; 4100 RR/RAPD RAIL; 4111 RR R/W; 4112 RR SWITCH/MA; 4113 RR TERMINALS; 4114 RR TERM FRGT; 4116 RR EQUIP/MNT; 4119 RR TRANS; 4129 RAPD RAIL TR; 4200 MTR VEH TRAN; 4212 BUS PAS LOCL; 4213 BUS PAS BOTH; 4214 BUS GARAGE; 4219 BUS TRANS; 4221 MTR FRGHT TM; 4222 MTR FRGHT TR; 4299 MTR VEH TRAN; 4300 AIRCRAFT TRN; 4311 LAND/TAKEOFF; 4315 AIRCRAFT STO; 4319 AIRPRTS/FLDS; 4399 AIRCRFT TRAN; 4413 MAR TRM BOTH; 4419 MAR TERMINAL; 4600 AUTO PARKING; 4700 COMMUNICATN; 4710 PHONE COMMUN; 4711 PHONE EXCH; 4712 PHONE RELAY; 4719 PHONE COMMUN; 4730 RADIO COMMUN; 4732 RAD STA/TWRS; 4742 TV STA/RELAY; 4749 OTHR TV COMM; 4790 OTHR COMMUNI; 4795 UTILITY TEL; 4800 UTILITIES; 4810 ELEC UTILITY; 4811 ELEC TRAN RW; 4812 ELEC GEN PLT; 4813 ELEC REG SUB; 4819 ELEC UTILITY; 4820 GAS UTILITY; 4821 GAS PIPELINE; 4823 NAT/MFT GAS; 4824 GAS PRES CNT; 4829 GAS UTILITY; 4839 WTR UTIL/IRR; 4840 SEWAGE DISP; 4841 SEWAGE TRTMT; 4843 SEWAGE DISP; 4850 SOLID WASTE; 4854 SANIT LAND F; 4855 REFUSE DISP; 4890 OTHR UTILITY; 4895 UTILITY ELEC; 4900 TRANS/COMM/U; 4911 PETRO PIPELN; 4912 PETRO PRES C; 4921 FRGHT FORWRD; 4929 TRANS SERVS; 4990 TRANS/COMM/U; 5000 CONDO-NOT RES; 5010 HANGAR CONDO; 5020 MARINE CONDO; 5030 MED CONDOS; 5040 RET/OFF CNDO; 5050 STOR CONDOS; 5060 MIX U CONDOS; 5100 WHOESL TRAD; 5111 AUTO/MTR VEH; 5112 AUTO EQUIP; 5121 DRUGS/PROP/S; 5122 PAINT/VARNISH; 5131 DRY/PIECE GD; 5141 GROCERIES; 5142 DAIRY PRODS; 5145 FISH/SEAFDS; 5146 MEAT/PRODUCT; 5147 FRUITS/VEGS; 5149 GROC/RELTD P; 5153 HIDE/SKIN/FR; 5159 FARM PRODS; 5161 ELEC APP/EQU; 5162 ELEC APP/TV; 5163 ELEC PRTS/EQ; 5172 PLBG/HTNG EQ; 5181 COMM/IND MCH; 5182 FARM MCH/EQU; 5183 PROF EQUIP; 5184 EQUIP/SUPPLY; 5185 TRANS EQUIP; 5189 MCH/EQUIP/SU; 5191 METAL/MINERL; 5192 PETRO BLK ST; 5193 SCRAP/WASTE; 5195 BEER/WINE/AL; 5198 LMBR/CONST M; 5199 WHOESL TRAD; 5200 BLDG MAT/HDW; 5211 LUMBER YARDS; 5212 BLDG MATERLS; 5220 HTG/PLMBG EQ; 5230 PAINT/GLASS; 5240 ELEC SUPPLY; 5251 HDWRE-RETAIL; 5252 FARM EQUIP; 5300 RET TR-GEN; 5305 MIXED USE; 5310 DEPT STORES; 5320 MAIL ORDR HS; 5330 LTD PRCE VAR; 5360 CONV NEIGHBR; 5365 RET STRIP ML; 5370 COMM SHOP CT; 5375 OUTLET MALL; 5380 REG SHOP CTR; 5391 DRY GDS/GEN; 5392 GEN STORES; 5400 RET TRD-FOOD; 5410 GROCERIES; 5421 MEATS; 5430 FRUITS/VEGS; 5450 DAIRY PROD; 5461 BAKERIES; 5462 BAKERIES; 5499 RET TRD-FOOD; 5511 NEW/USED CAR; 5512 USED CARS; 5520 TIRE/BAT/ACC; 5530 GAS SERV STA; 5591 MAR CRFT/ACC; 5592 AIR CRFT/ACC; 5599 OTHR AUTO/MA; 5600 APPAREL/ACC; 5620 WOMEN READY; 5630 WOMENS ACC/S; 5640 CHILD/INFANT; 5670 CUSTOM TAILR; 5690 OTHR APP/ACC; 5700 FURN/HOME/EQ; 5711 FURNITURE; 5712 FLOOR CVRNGS; 5719 OTHR FURN/HO; 5720 HOUSE APPLIN; 5731 RADIO/TV; 5732 MUSIC SUPPLY; 5800 EAT/DRINK; 5810 EATING PLACE; 5815 ESPRESSO BAR; 5820 DRINK PLACES; 5900

RET NOT ELSE; 5910 DRUG/PROPRTY; 5920 LIQUOR; 5931 ANTIQUES; 5932 SECOND MERCH; 5941 BOOKS; 5942 STATIONERY; 5951 SPORTING GDS; 5952 BICYCLES; 5961 HAY GRAIN FD; 5969 FARM/GARDEN; 5981 FUEL/ICE DLR; 5983 BOTTLED GAS; 5991 FLORISTS; 5995 GIFT NOVELTY; 5996 OPTICAL GDS; 5997 M/H SALES; 5999 OTHR RET TRD; 6100 FIN/INS/R ES; 6110 OFF/RET; 6111 BANK SERV; 6112 BANK FUNCTNS; 6121 SAVGS/LOAN; 6122 CU AG/BUS/PR; 6132 COMMOD CON/B; 6142 INS AG/BRKRS; 6151 RE OPTRS/LSR; 6152 RE AG/BRKR/M; 6154 RE SUB/DEV; 6156 COMBO RE/INS; 6159 OTHR RE/RLTD; 6160 HOLD/INVEST; 6190 OTHR FIN/INS; 6200 PERSONAL SER; 6211 LAUND/DRY/DY; 6212 LINEN SUPPLY; 6214 SELF LAUND/D; 6215 RUG CLEAN/RP; 6231 BEAUTY SERV; 6232 BARBER SERV; 6241 FUNERAL/CREM; 6242 CEMETERIES; 6290 OTHR PER SER; 6300 BUSINESS SER; 6311 AD SERVICES; 6319 OTHR AD SERV; 6332 BLUEPRNT/PHO; 6349 OTHR DWELL/B; 6350 NEWS SYND; 6370 WHSE/STORAGE; 6373 REFRIG WHSE; 6375 HOUSE WHSE/S; 6376 GEN WHSE/STO; 6377 MINI STORAGE; 6379 OTHR WHSE/ST; 6391 RES/DEV/TEST; 6393 DET/PROT SER; 6394 EQUIP RENT/L; 6399 OTHR BUS SER; 6411 AUTO REP SER; 6412 AUTO WASH SV; 6419 OTHR AUTO SV; 6491 ELEC REP SER; 6499 OTHR REP SER; 6500 PROF SERV; 6510 MED/HLTH SER; 6511 PHYSICIAN SV; 6512 DENTAL SERV; 6513 HOSP SERV; 6514 MED LAB SERV; 6515 DENTL LAB SV; 6516 SANIT/CONVAL; 6517 MED CLINICS; 6519 OTHR MED/HLT; 6520 LEGAL SERV; 6591 ENG/ARCH SER; 6592 ED/SCI RES; 6593 ACCNT/AUDIT; 6599 OTHR PROF SV; 6600 CONT CONST S; 6611 BLDG CONST; 6619 OTHR GEN CON; 6621 PLMBG/HTG/AC; 6622 PAINT/PAPER; 6623 ELEC SERV; 6624 MASON STONE; 6625 CARPNTR/FLRG; 6626 ROOF/SHT MTL; 6627 CONCRETE SER; 6629 OTHR SPEC CO; 6700 GVRNMTL SERV; 6710 EXEC LEGIS/J; 6900 MISC SERV; 6991 BUSINESS ASN; 6993 LABOR UNION; 6999 OTHR MISC SV; 7212 MOVIE THEATR; 7214 LEGIT THEATR; 7219 OTHR ENTERTN; 7222 ARENAS/FIELD; 7223 RACE TRACKS; 7229 OTHR SPORTS; 7239 OTHR MISC AS; 7290 OTHR PUB ASM; 7295 PUBLIC MKT; 7311 FAIRGROUNDS; 7393 GOLF DRIVING; 7394 GO-CART TRKS; 7399 OTHR AMUSMNT; 7400 RECREATL ACT; 7410 SPORTS ACT; 7411 GOLF COURSES; 7412 GOLF COURSES; 7413 TENNIS COURT; 7415 ROLLER SKATE; 7417 BOWLING; 7419 OTHR SPORTS; 7420 PLAYGROUNDS; 7421 PLAY LOTS; 7422 PLAYGROUNDS; 7423 PLAYFIELDS; 7424 RECREAT CTR; 7425 GYMS/ATHLTIC; 7431 SWIM BEACHES; 7432 SWIM POOLS; 7440 MARINAS; 7441 YACHT CLUBS; 7449 OTHR MARINAS; 7491 CAMP/PICNIC; 7499 OTHR RECREAT; 7511 GEN RESORTS; 7514 SKI RESORTS; 7516 RV PARKS; 7519 OTHR RESORTS; 7520 GRP/ORG CAMP; 8500 MINE/RLTD SV; 8542 CRUSH/BROKEN; 8543 SAND/GRAVEL; 8900 FORESTRY ACT; 8910 FOREST NURS; 8911 TMBR PULP WD; 8914 TMBR MIXED; 8917 TMBR/TRE MIX; 8919 OTHR COMM FO; 8929 OTHR FOREST; 8990 OTHR FOREST; 8999 OTHR RESOURC; 9200 NON/COMM FOR; 9210 FOREST RESER; 9220 OTHR NON-COM.

2.4 "Forested land" means those parcels in the Whatcom County Assessor's property classifications of: 8800 DESIG FOREST; 8801 DESI FOR MH; 8803 DESI FOR MH+; 8805 DESI FOR LOG.

2.5 "Institutional/public land" means those parcels in the Whatcom County Assessor's property classifications of: 6720 PROTEC FUNCT; 6721 POLICE PROTC; 6722 FIRE PROTECT; 6729 OTHR PROTECT; 6730 POSTAL SERV; 6749 OTHR CORRECT; 6750

MILIT BASE; 6751 MILIT TRAIN; 6755 MILIT ADMIN; 6760 OTHR GVRN SV; 6800 EDUCATION SV; 6811 NURSERY SCH; 6812 PRIMARY SCH; 6813 SEC SCHOOLS; 6821 UNIV/COLLEGE; 6822 JR COLLEGE; 6830 SPEC TRAIN; 6831 VOC/TRD SCH; 6833 BARBER/BEAUT; 6834 ART/MUSIC; 6839 OTHR SPEC TR; 6911 CHURCHES; 6919 OTHR RELIG; 6920 WELFARE/CHAR; 6994 CIVIC SOCIAL; 7111 LIBRARIES; 7112 MUSEUMS; 7113 ART GALLERY; 7119 OTHR CULT; 7123 BOT GARDEN; 7129 OTHR NATURE; 7191 HIST/MONUMNT; 7199 OTHR CULT/NT; 7200 PUB ASSEMBLY.

2.6 "Open space land" means those parcels in the Whatcom County Assessor's property classifications of: 4490 MAR CRFT TRA; 4500 HIWY/ST RW; 4520 EXPRESSWAYS; 4530 PARKWAYS; 4540 ARTERIAL STS; 4550 COL/DIST STS; 4560 LOCL ACC STS; 4570 ALLEYS; 4590 OTHER HIWY; 4830 WTR UTIL/IRR; 4831 WTR PIPELINE; 4832 WTR TREATMNT; 4833 WATR STORAGE; 4835 WTR PRES CNT; 4836 RETENTION PD; 7600 PARKS; 7620 NEIGHBRHD PK; 7630 GREEN WY/BLT; 7650 COMMUNITY PK; 7660 DISTRICT PK; 7670 REGIONAL PK; 7690 OTHER PARK; 7900 OTHR CULT/EN; 8100 AGRICULTURE; 8140 FARM CROP ET; 8580 MINERAL INT; 8590 MINING CLAIM; 9300 WATER AREAS; 9310 RIVER/STREAM; 9320 LAKES; 9330 BAY/LAGOON; 9350 SALTWTR TIDE; 9390 OTHR WTR ARE; 9400 OPEN SP LND; 9401 OSO LAND MH; 9403 OSO LAND MH+; 9405 OSO LAND LOG; 9450 OSFC; 9451 OSFC MH.

2.7 "Parcel" means the smallest separately segregated unit or plot of land having an identified owners(s), boundaries, and areas as defined by the Whatcom County Assessor and recorded in the Whatcom County Assessor real property file or maps, and assigned a separate property tax account number.

2.8 "Residential land" means those parcels in the Whatcom County Assessor's property classifications of: 1102 MODLR 2 BDRM; 1103 MODLR 3 BDRM; 1104 MODLR 4 BDRM; 1105 MODLR 5 BDRM; 1110 RES SINGLE; 1111 RES 1 BDRM; 1112 RES 2 BDRM; 1113 RES 3 BDRM; 1114 RES 4 BDRM; 1115 RES 5 BDRM; 1116 RES 6 BDRM; 1117 RES >6 BDRM; 1120 LOG CABIN; 1121 LOG HME 1 BD; 1122 LOG HME 2 BD; 1123 LOG HME 3 BD; 1124 LOG HME 4 BD; 1125 LOG HME 5 BD; 1126 LOG HME 6 BD; 1132 ZERO LL 2 BD; 1133 ZERO LL 3 BD; 1134 ZERO LL 4 BD; 1150 MH RP-onAC; 1151 MH IO-onAC; 1152 MH IO-inPK; 1153 MH RP(2+)onAC; 1154 PM RP-onAC; 1155 PM IO-inPK; 1156 PM IO-onAC; 1157 MH RP-HYSUB; 1158 PM RP-HYSUB; 1159 MH IO-HYSUB; 1211 RES 1 BDRM W/ ADU; 1212 RES 2 BDRM W/ ADU; 1213 RES 3 BDRM W/ ADU; 1214 RES 4 BDRM W/ ADU; 1215 RES 5 BDRM W/ ADU; 1217 RES >6 BDRM W/ ADU; 1220 RES DUPLEX; 1230 RES TRIPLEX; 1240 RES FOURPLEX; 1300 RES MULTI; 1305 RM 5 UNITS; 1306 RM 6 UNITS; 1307 RM 7 UNITS; 1308 RM 8 UNITS; 1309 RM 9 UNITS; 1310 RM 10 UNITS; 1311 RM 11 UNITS; 1312 RM 12 UNITS; 1313 RM 13 UNITS; 1314 RM 14 UNITS; 1315 RM 15 UNITS; 1316 RM 16 UNITS; 1317 RM 17 UNITS; 1318 RM 18 UNITS; 1319 RM 19 UNITS; 1320 RM 20 UNITS; 1321 RM 21 UNITS; 1322 RM 22 UNITS; 1323 RM 23 UNITS; 1324 RM 24 UNITS; 1325 RM 25 UNITS; 1326 RM 26 UNITS; 1327 RM 27 UNITS; 1328 RM 28 UNITS; 1329 RM 29 UNITS; 1330 RM 30 UNITS; 1331 RM 31 UNITS; 1332 RM 32 UNITS; 1333 RM 33 UNITS; 1335 RM 35 UNITS; 1336 RM 36 UNITS; 1337 RM 37 UNITS; 1338 RM 38 UNITS; 1339 RM 39 UNITS; 1340 RM 40 UNITS; 1342 RM 42 UNITS; 1344 RM 44 UNITS; 1345 RM 45 UNITS; 1346 RM 46 UNITS; 1348 RM 48 UNITS; 1349 RM 49 UNITS; 1350 RM 50 UNITS;

1351 RM 51 UNITS; 1352 RM 52 UNITS; 1353 RM 53 UNITS; 1354 RM 54 UNITS; 1357 RM 57 UNITS; 1360 RM 60 UNITS; 1363 RM 63 UNITS; 1364 RM 64 UNITS; 1366 RM 66 UNITS; 1367 RM 67 UNITS; 1368 RM 68 UNITS; 1370 RM 70 UNITS; 1372 RM 72 UNITS; 1373 RM 73 UNITS; 1375 RM 75 UNITS; 1378 RM 78 UNITS; 1380 RM 80 UNITS; 1382 RM 82 UNITS; 1383 RM 83 UNITS; 1384 RM 84 UNITS; 1388 RM 88 UNITS; 1390 RM 90 UNITS; 1392 RM 92 UNITS; 1394 RM 94 UNITS; 1398 RM 98 UNITS; 1399 RM 99+ UNITS; 1400 CONDOMINIUMS; 1410 CONDOMINIUMS; 1415 M/H CONDO LND; 1416 M/H IN CONDO RP; 1417 M/H IN CONDO PP; 1418 PRK MOD IN CONDO RP; 1420 TM-SHR CONDO; 1500 M/H PK; 1503 M/H PK 3 SP; 1504 M/H PK 4 SP; 1505 M/H PK 5 SP; 1507 M/H PK 7 SP; 1508 M/H PK 8 SP; 1511 M/H PK 11 SP; 1512 M/H PK 12 SP; 1513 M/H PK 13 SP; 1516 M/H PK 16 SP; 1518 M/H PK 18 SP; 1520 M/H PK 20 SP; 1522 M/H PK 22 SP; 1524 M/H PK 24 SP; 1525 M/H PK 25 SP; 1526 M/H PK 26 SP; 1528 M/H PK 28 SP; 1529 M/H PK 29 SP; 1530 M/H PK 30 SP; 1532 M/H PK 32 SP; 1537 M/H PK 37 SP; 1543 M/H PK 43 SP; 1545 M/H PK 45 SP; 1547 M/H PK 47 SP; 1548 M/H PK 48 SP; 1551 M/H PK 51 SP; 1553 M/H PK 53 SP; 1555 M/H PK 55 SP; 1557 M/H PK 57 SP; 1560 M/H PK 60 SP; 1561 M/H PK 61 SP; 1562 M/H PK 62 SP; 1574 M/H PK 74 SP; 1584 M/H PK 84 SP; 1591 M/H PK 91 SP; 1594 M/H PK 94 SP; 1599 M/H PK+99 SP; 1750 RES HALL/DRM; 1800 RES NO CODE.

2.9 “Vacant/undeveloped land” means those parcels in the Whatcom County Assessor’s property classifications of: 9100 UNDEV/UNUSED; 9110 RESIDENTIAL; 9120 COMMERCIAL; 9130 INDUSTRIAL; 9140 OTHR VACANT; 9150 COMMON AREA.

2.10 It is the intent of the District that all parcels within the District fall within one of the land classifications defined in this Section. In the event any parcel is inadvertently excluded from any of the land use classifications defined in the Resolution, or Whatcom County adopts new land classifications or revises existing land use classifications after the effective date of this Resolution, or for any other reason, the omitted parcel shall be deemed to fall within the land use classification that is most similar to the omitted parcel.

SECTION 3. RATE SCHEDULE. The following rate schedule is proposed to Whatcom County for a term of 10 years, unless modified by subsequent District action and Whatcom County approval. The Board may recommend adjustment of these rates from time to time, to reflect the budgeted costs of carrying out the District’s improvements, services and Conservation Projects and any changes in land categories. The rates are as follows.

- 3.1 The rate for residential land shall be \$5.00 per parcel per.
- 3.2 The rate for commercial land shall be \$4.99 per parcel per year.
- 3.3 The rate for open space land shall be \$5.00 per parcel per year.
- 3.4 The rate for institutional/public land shall be \$5.00 per parcel per year.
- 3.5 The rate for agricultural land shall be \$5.00 per parcel per year.
- 3.6 The rate for designated forest land shall be \$2.99 per owner per year.

3.7 The rate for vacant/undeveloped land shall be \$5.00 per parcel per year.

3.8 Parcels owned by federally recognized Native American tribes or members of such tribes that are located within the historical boundaries of a reservation shall be exempt from the rates proposed in this Resolution.

Specific rates per parcel shall be shown on a spreadsheet provided by the District to the Whatcom County Assessor and/or Treasurer, consistent with Chapter 89.08 RCW.

SECTION 4. IMPLEMENTATION. The District Manager is authorized and directed to take all appropriate and necessary acts to implement this Resolution, including presentation of this Resolution to Whatcom County and coordination with Whatcom County, including the County Assessor and/or Treasurer, to implement this Resolution, including but not limited to the correction of any parcel's classification or classification referenced in Section 2.

SECTION 5. RATIFICATION AND CONFIRMATION. Any action taken consistent with the authority and prior to the effective date of this Resolution is hereby ratified, approved and confirmed.

SECTION 6. EFFECTIVE DATE. This Resolution shall become effective immediately upon its adoption.


ADOPTED BY THE BOARD OF SUPERVISORS of the Whatcom Conservation District, Washington, at a regular open public meeting thereof, and effective this 25th day of July, 2022.



Heather Christianson, Chair

CERTIFICATE

I, Valeri Wade, Secretary of the Board of Supervisors, Whatcom County, Washington, do hereby certify that the foregoing resolution is a true and correct copy of Resolution No. 22-02 of such Board, duly adopted at a regular meeting thereof held on the 25th day of July, 2022, by the members of such Board in attendance at such meeting and attested by myself in authentication of such adoption.



Valeri Wade, Secretary/Auditor

EXHIBIT A