



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:					

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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> 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