



Whatcom County

COUNTY COURTHOUSE
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Agenda Bill Master Report

File Number: AB2020-472

File ID:	AB2020-472	Version:	1	Status:	Substitute Approved
File Created:	10/21/2020	Entered by:	DBrown@co.whatcom.wa.us		
Department:	Council Office	File Type:	Resolution		
Assigned to:	Council Finance and Administrative Services Committee			Final Action:	11/24/2020
Agenda Date:	11/24/2020			Enactment #:	RES 2020-052

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

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 thirtieth day of November in each year, to certify to the county assessor the amount of taxes levied upon the property in the 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 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 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 RCW 84.48.130 at least twelve working days before November 30th.

HISTORY OF LEGISLATIVE FILE

Date:	Acting Body:	Action:	Sent To:
11/24/2020	Council Finance and Administrative Services Committee	FORWARDED TO COUNCIL WITHOUT A RECOMMENDATION	
	Aye: 3	Browne, Byrd, and Kershner	
	Nay: 0		
	Absent: 0		
11/24/2020	Council	SUBSTITUTE APPROVED	
	Aye: 6	Browne, Buchanan, Donovan, Frazey, Elenbaas, and Kershner	
	Nay: 1	Byrd	
	Absent: 0		

Attachments: Agenda Bill Master Report, Proposed Resolution, Substitute 11.24.2020, Levy Cert - Cemetery Dist #6, Levy Cert - City of Sumas, Cemetery Dist #1-Levy, Cemetery Dist #5-Levy Cert, Levy Cert - Cemetery Dist #9, Levy Cert - City of Nooksack, Levy Cert - Fire Dist #4, Levy Cert - SWFA, Levy Cert - WCFD # 8, Levy Cert - WCFD #5, Levy Cert - WCFD #7, Levy Cert WCFD #14, Levy Cert - WCFD #17, Levy Cert - WCFPD #18, Levy Cert- EMS Fire Dist #4, Levy Cert - Cemetery Dist #4, Levy Cert - Cemetery Dist #8, Levy Cert - Cemetery Dist #3, Levy Cert - WCFD #1, Levy Cert - Lynden Park & Rec Dist #3, Levy Cert - City of Everson, Levy Cert - City of Ferndale, Levy Cert - City of Lynden, Levy Cert - Cemetery Dist#10, Levy Cert - Ferndale SD #502, Levy Cert - Pt Roberts Hospital Dist, Levy Cert - WCFD #21, Levy Cert - Chuckanut Comm Forest Dist, Levy Cert - Blaine - BB Parks & Rec Dist #2, Levy Cert - Bellingham School Dist #501, Levy Cert - Rural Library, Levy Cert - WCFD #19, Levy Cert - WCFD #16, Levy Cert - City of Blaine, Levy Cert - WCFD #11, Levy Cert - WCFD #11 EMS, Levy Cert - Meridan SD #505, Levy Cert - Mt Baker SD# 507, Levy Cert - Nooksack SD #506, Levy Cert - Blaine SD #503, Levy Cert - Cemetery Dist #7, Levy Cert - Port of Bellingham, Levy Cert - Lynden SD #504, Levy Cert - Whatcom County, Port of Bellingham-2021 Strategic Budget, Levy Cert - City of Bellingham

PROPOSED BY: CLERK OF THE COUNCIL
INTRODUCED: NOVEMBER 24, 2020

RESOLUTION NO. 2020-052

**CERTIFYING PROPERTY TAX LEVIES FOR COLLECTION IN 2021 TO THE
COUNTY ASSESSOR**

WHEREAS, pursuant to the provisions of RCW 84.52.070, it is the duty of the Whatcom County Council to certify to the County Assessor the amount of taxes levied upon the property in the County for County purposes and the respective amounts of taxes levied by the board for each city, town and taxing district within or coextensive with Whatcom County in 2020, for city, town, or district purposes.

NOW, THEREFORE, BE IT RESOLVED, the Whatcom County Council hereby certifies to the Whatcom County Assessor the respective amounts of taxes levied by the board for each taxing district as outlined in Exhibit A to this resolution.

BE IT FURTHER RESOLVED, in making such certification the Council is relying on information provided by the taxing districts.

BE IT FINALLY RESOLVED, should the valuation of one or more districts change significantly, the County Assessor, with permission of the taxing district, is hereby authorized to adjust the amount of taxes levied, upon written notification to the Whatcom County Council.


APPROVED this 24th day of November, 2020.

ATTEST:



Dana Brown-Davis, Clerk of the Council

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON



Barry Buchanan, Council Chair

APPROVED AS TO FORM:

Approved by Karen Frakes via email / LB

Civil Deputy Prosecutor

EXHIBIT A

(Updated 11.30.2020)

CERTIFICATION OF PROPERTY TAX LEVIES FOR TAXING DISTRICTS

In accordance with RCW 84.52.070, the Whatcom County Council hereby certifies to the Whatcom County Auditor the amounts to be levied by each of the following taxing districts for collection in 2021.

DISTRICT	REGULAR LEVY	EXCESS LEVY	REFUND LEVY	CERTIFIED AMOUNT
City of Bellingham	\$25,534,745.32			
City of Blaine	\$1,272,948.19	\$148,560.43	\$1,557.00	
Cemetery Dist #1	\$2,100.00		\$6.53	
Cemetery Dist #2 (Added 11.30.2020)	\$6,990		\$39.19	
Cemetery Dist #3	\$6,783.96		\$2.14	
Cemetery Dist #4	\$43,000.00		\$154.62	
Cemetery Dist #5	\$5,290.00		\$21.14	
Cemetery Dist #6	\$126,761.59		\$194.07	
Cemetery Dist #7	\$237,493.36		\$1,713.25	
Cemetery Dist #8	\$6,621.90		\$24.97	
Cemetery Dist #9	\$47,995.00		\$105.29	
Cemetery Dist #10	\$167,402.26			
Cemetery Dist #11 (Added 11.30.2020)	\$7,338.20			\$7,338.20
Conservation Futures	\$1,164,184.98		\$2,213.70	\$1,166,398.68
City of Everson	\$301,270.60		\$825.75	
Flood Control Zone	\$5,014,110.29		\$8,949.12	\$5,023,059.41
Fire Dist #1	\$1,505,288.81		\$3,416.97	
Fire Dist #4	\$1,553,239.45		\$6,681.38	
Fire Dist #5	\$630,000.00		\$2,351.95	
Fire Dist #7	\$6,195,000.00	\$258,200.00	\$13,462.71	
Fire Dist #8	\$1,069,569.38	\$665,000.00	\$3,974.37	
Fire Dist #11	\$374,349.25		\$2,507.84	
Fire Dist #14	\$741,000.00		\$1,938.27	
Fire Dist #16	\$158,699.30			
Fire Dist #17	\$391,371.13		\$1,035.67	
Fire Dist #18	\$369,950.38		\$225.80	
Fire Dist #19	\$174,854.55			
Fire Dist #21	\$6,435,311.14		\$10,894.89	
City of Ferndale	\$1,835,217.64	\$63,910.00	\$2,000.50	
Point Roberts Hospital	\$278,571.20		\$1,045.31	
City of Lynden	\$3,519,784.64		\$6,686.38	
City of Nooksack	\$150,855.26		\$186.09	
Point Roberts Park & Rec #1 (Added 11.30.2020)	\$125,000.00	\$32,000.00		

DISTRICT	REGULAR LEVY	EXCESS LEVY	REFUND LEVY	CERTIFIED AMOUNT
Blaine-Birch Bay Parks & Rec	\$369,319.00		\$571.63	
Lynden Parks & Rec		\$216,860.00		
Port of Bellingham	\$7,573.847.00		\$14,451.00	
County Road	\$20,578,471.62		\$77,075.77	\$20,655,547.39
Rural Library	\$9,167,515.87		\$17,194.70	
City of Sumas	\$640,852.64		\$847.60	
Whatcom County	\$31,465,712.57		\$59,823.93	\$31,525,536.50
Fire SWFA	\$2,740,269.88		\$4,202.11	
Fire Dist #11 EMS	\$81,966.50			
Fire Dist #16 EMS	\$74,361.08			
Affordable Housing Bellingham	\$2,677,000.00			
Chuckanut Comm. Forest Park	\$695,000.00			
Fire Dist #4 EMS	\$405,805.34			
Whatcom County EMS	\$8,430,165.90		\$13,888.22	\$8,444,054.12
Columbia Valley Parks & Rec	NA	NA	NA	NA

DISTRICT	GENERAL FUND / ENRICHMENT	DEBT SERVICE FUND / BOND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND
Bellingham School Dist #501	\$31,000,000.00	\$18,870,484.20	\$16,737,606.74	
Ferndale School Dist #502	\$8,273,000.00	\$7,533,000.00		
Blaine School Dist #503	\$5,808,487.92	\$3,715,569.55	\$2,006,112.53	
Lynden School Dist #504	\$6,713,248.22	\$3,020,995.50	\$750,000.00	
Meridian School Dist #505	\$4,027,516.00	\$1,242,000.00	\$644,403.00	
Nooksack School Dist #506	\$25,015,747.14	\$3,429,886.63	Incl. Refunds	
Mt Baker School Dist #507	\$5,000,000.00		\$1,685,772.45	