

Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In accordance with RCW 84.52.020, I, James Larsen,
(Name)

Chairman, for Enterprise Cemetery, District #7, do hereby certify to
(Title) (District Name)

the Whatcom County legislative authority that the Commissioners
(Name of County) (Commissioners, Council, Board, etc.)

of said district requests that the following levy amounts be collected in 2021 as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on 11/09/20:
(Date of Public Hearing)

Regular Levy: \$237,493.36
(State the total dollar amount to be levied)

Excess Levy: _____
(State the total dollar amount to be levied)

Refund Levy: \$1,713.25
(State the total dollar amount to be levied)

Signature: James Larsen

Date: 11-9-20



Memo

Date: October 6, 2020

To: Whatcom County Taxing Districts

From: Rebecca Xczar, Whatcom County Assessor

RE: 2021 Property Tax Levies

Enclosed you will find information relating to your district's property tax levy for 2021. Please read this memo carefully as it contains updated information.

For districts with a population of less than 10,000, you must adopt a resolution or ordinance to increase your 2021 levy over the amount levied in 2020. The resolution/ordinance must specifically state the *increase* (not budget amount) in terms of *both* dollars and percentage.

For districts with a population of 10,000 or more, adopting a single resolution/ordinance allows an increase by the lower of the Implicit Price Deflator or one percent. Any increase must be stated in terms of *both* dollars and percentage. The Implicit Price Deflator for 2021 taxes is 0.602%. Because the IPD for 2021 is less than one percent, the maximum a district may levy for next year is 100.602%, *unless a second resolution* is adopted authorizing an increase over the IPD. If a second resolution, or substantial need resolution, is adopted, the limit factor would be the lesser of 101% and the limit factor stated in the document.

Resolutions authorizing an increase in a district's levy are to be submitted to the Assessor.

The actual levy is the amount to use in determining the dollar percentage increase for your district's authorization to increase property tax revenue. RCW 84.55.120(3) states in part,

"... no increase in property tax revenue may be authorized by a taxing district, other than the state, except by adoption of a separate ordinance or resolution, pursuant to notice, specifically authoring the increase in terms of both dollars and percentage."

According to RCW 84.52.020, each district is required to file their budgets with the county legislative authority on or before November 30. The County Council will certify to the Assessor, on or before November 30, the amount of taxes levied by the board of each taxing district for the following tax year as stated in RCW 84.52.070. The Assessor does not have the authority to certify the taxing districts' levy amounts. All districts are required to submit their budget to the county legislative authority even if a resolution to increase their levy over the 2020 tax year is not submitted to the Assessor.

While the RCWs are not new, this is a change in accepted process for some districts. County Council's last meeting before Nov. 30th is November 24th. **All taxing districts need to submit their budgets to the Council office by November 17th.** If you have questions regarding the timeline for submitting your budget, please contact Dana Brown-Davis at DBrown@co.whatcom.wa.us.

For tracking purposes, please also send a copy of the budget to the Assessor's office. While our office is committed to an earlier timeline next year, we will not have certified values to you until after the deadline. Preliminary values have been included along with your levy amounts. These values include last year's state assessed utility values, last year's TAV, and only the updated values for the current inspection area. If your certified budget is above the highest legal limit, your levy will be adjusted according to statute.

The resolution or ordinance to increase a property tax levy must be separate from a district's budget resolution/ordinance. Sample resolutions are shown in the DOR publication, "Resolution/Ordinance Procedures for Increasing Property Tax Revenue" which is enclosed.

Should you have any questions, please feel free to contact this office at (360) 778-5050.