



Whatcom County

COUNTY COURTHOUSE
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Agenda Bill Master Report

File Number: AB2025-826

File ID:	AB2025-826	Version:	1	Status:	Substitute Approved
File Created:	11/10/2025	Entered by:	LBruner@co.whatcom.wa.us		
Department:	Council Office	File Type:	Resolution		
Assigned to:	Council Committee of the Whole			Final Action:	12/09/2025
Agenda Date:	12/09/2025			Enactment #:	RES 2025-048
Related Files:					

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TITLE FOR AGENDA ITEM:

Resolution certifying Whatcom County's property tax levies for collection in 2026 to the County Assessor

SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:

RCW84.52.070

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. The 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:
12/09/2025	Council Committee of the Whole	SUBSTITUTE RECOMMENDED FOR APPROVAL	
		Aye: 6	Buchanan, Byrd, Donovan, Galloway, Scanlon, and Stremier
		Nay: 1	Elenbaas
12/09/2025	Council	SUBSTITUTE APPROVED	
		Aye: 5	Buchanan, Donovan, Galloway, Scanlon, and Stremier
		Nay: 1	Elenbaas
		Temp Absent: 1	Byrd

Attachments: Proposed Resolution, Substitute Resolution for 12.9.2025