



Whatcom County

COUNTY COURTHOUSE
311 Grand Avenue, Ste #105
Bellingham, WA 98225-4038
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Agenda Bill Master Report

File Number: **AB2021-617**

File ID:	AB2021-617	Version:	1	Status:	Agenda Ready
File Created:	10/25/2021	Entered by:	LBruner@co.whatcom.wa.us		
Department:	Council Office	File Type:	Resolution		
Assigned to:	Council (Special)			Final Action:	12/02/2021
Agenda Date:	12/02/2021			Enactment #:	RES 2021-055

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:

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 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 RCW84.48.130 at least twelve working days before November 30th.

HISTORY OF LEGISLATIVE FILE

Date:	Acting Body:	Action:	Sent To:
12/02/2021	Council (Special)	APPROVED AS AMENDED	
		Aye: 6	Browne, Buchanan, Byrd, Donovan, Frazey, and Kershner
		Nay: 1	Elenbaas
		Absent: 0	

Attachments: Proposed Resolution - Exhibit A, Amended Resolution, Cemetery Dist 9, Cemetery Dist 5, Cemetery Dist. 10, Cemetery Dist. 6, Cemetery Dist. 1, Cemetery Dist. 8, Cemetery Dist. 4, Cemetery Dist. 7, Cemetery Dist. 3, WC Fire District #19, WC Fire District #8, WC Fire District #14, WC Fire District #7, WC Fire District #5, WC Fire District #16, WC Fire District #17, WC Fire Dist. #11, WC Fire Dist. #18, WC Fire District #1, WC Fire Dist #21, WC Fire Dist # 4 - EMS, SWFA, WC Rural Library, City of Ferndale, City of Lynden, City of Everson, City of Sumas, City of Nooksack, City of Blaine Levy Certification, Port of Bellingham-Res 1398 Signed, Lynden Parks & Rec Dist. 3, Meridian SD Levy Certification - signed, Mount Baker SD Levy Certification - signed, Ferndale SD Levy, Concrete SD Levy, Nooksack Valley SD Levy Certification - signed, Blaine SD Levy, Lynden SD 2022 LEVY, Bellingham SD Levy, Point Roberts Parks & Rec, Chuckanut Forest Park Dist, Blaine Birch Bay Park & Rec, Point Roberts Hospital

**PROPOSED BY: CLERK OF THE COUNCIL
INTRODUCED: DECEMBER 2, 2021**

RESOLUTION NO. 2021-055

**CERTIFYING PROPERTY TAX LEVIES FOR COLLECTION IN 2022 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 taxing district within or coextensive with Whatcom County in 2021, for 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, 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 2nd day of December, 2021.

ATTEST:

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON


Dana Brown-Davis, Clerk of the Council


Barry Buchanan, Council Chair

APPROVED AS TO FORM:

/s/ Karen Frakes (approved via e-mail) / JL
Civil Deputy Prosecutor

EXHIBIT A

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 Assessor the amounts to be levied by each of the following taxing districts for collection in 2022.

DISTRICT	REGULAR LEVY	EXCESS LEVY	REFUND LEVY	CERTIFIED AMOUNT	OTHER
City of Bellingham	26,356,466.52		98,991.00		
City of Blaine	\$1,342,488.		\$3,605.		
Cemetery Dist #1	\$2200.00		\$2.57		
Cemetery Dist #2	6,857.86	2021 levy			
Cemetery Dist #3	\$6913.03		\$11.22		
Cemetery Dist #4	\$41,833.12		\$72.22		
Cemetery Dist #5	5,780.00		61.00		
Cemetery Dist #6	\$131,662.39		\$143.53		
Cemetery Dist #7	\$237,785.39		\$292.03		
Cemetery Dist #8	\$6724.54		\$3.52		
Cemetery Dist #9	47,995.00		105.29		
Cemetery Dist #10	\$172,068.83		\$214.26		
Cemetery Dist #11	7,338.20	2021 levy			
Conservation Futures					
City of Everson	\$331,007.12		\$312.06		
Flood Control Zone					
Fire Dist #1	\$2,337,798.47				
Fire Dist #4	\$1,587,628.64		\$3,467.34		
Fire Dist #5	\$645,000.		\$332.88		
Fire Dist #7	\$6,400,000.		\$6539.30		\$265,500.00 – GO Bond - Excess
Fire Dist #8	\$1,107,695.31		\$7,002.59		\$715,000.00 – M&O Levy
Fire Dist #11	\$571,059.60		\$506.98		
Fire Dist #14	\$775,000.		\$1709.85		
Fire Dist #16	\$255,800.				
Fire Dist #17	\$405,000.		\$881.22		
Fire Dist #18	\$373,475.53		\$53.70		
Fire Dist #19	\$396,538.12				
Fire Dist #21	\$6,597,438.70		\$29,846.75		
City of Ferndale	\$1,932,235.22	\$63,910 - BOND	\$2,462.54		
Point Roberts Hospital	281,814.67		147.89		
City of Lynden	\$3,637,385.68	\$546,050 – BOND	\$7,207.26		
City of Nooksack	\$158,670.92		\$272.22		

DISTRICT	REGULAR LEVY	EXCESS LEVY	REFUND LEVY	CERTIFIED AMOUNT	OTHER
Point Roberts Park & Rec #1	\$131,912.87	\$20,000-BOND			
Blaine-Birch Bay Parks & Rec	373,926.19		571.63		
Lynden Parks & Rec		\$216,860.			
Port of Bellingham	\$7,801,144.77		\$14,833.77		
County Road					
Rural Library	\$9,419,135.43		\$18,244.46		
City of Sumas	\$672,340.62		\$1,368.61		
Whatcom County					
Fire SWFA	\$4,189,077.15				\$232,800. GO BOND - RL
Fire Dist #11 EMS	\$107,889.75				
Fire Dist #16 EMS	\$76,788.				
Affordable Housing Bellingham	2,677,144.68		10,145.00		
Chuckanut Comm. Forest Park	\$136,000.				
Fire Dist #4 EMS	\$414,744.85				
Whatcom County EMS					

DISTRICT	GENERAL FUND / ENRICHMENT	DEBT SERVICE FUND / BOND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND
Bellingham School Dist #501	32,000,000.00	24,910,624.32	16,508,460.38	
Ferndale School Dist #502	\$8,617,676.	\$7,615,000.		
Blaine School Dist #503	\$6,161,653.	\$3,749,147.	\$2,021,221.	
Lynden School Dist #504	\$7,200,000.	\$3,024,623.26	\$771,271.27	
Meridian School Dist #505	\$4,269,167.	1,276,522.62	702,175.42	
Nooksack School Dist #506	\$2,388,385.	3,539,848.71		
Mt Baker School Dist #507	\$4,899,368.		1,699,167.72	
Concrete School Dist #11	Joint district with Skagit Co.	Levy amount comes from Skagit Co.		