PROPOSED BY: <u>Executive</u> INTRODUCTION DATE: <u>November 9, 2022</u>

ORDINANCE NO.

ORDINANCE AUTHORIZING THE LEVY OF TAXES FOR COUNTY AND STATE PURPOSES IN WHATCOM COUNTY, WASHINGTON, FOR THE YEAR OF 2023

WHEREAS, pursuant to Home Rule Charter Section 6.10 the County Executive is required to submit for Council consideration a budget and proposed tax and revenue ordinances necessary to raise sufficient revenues to balance the budget; and,

WHEREAS, the County Council has approved a budget for the 2023-2024 biennium, including all sources of revenues and anticipated expenditures on November 22, 2022; and,

WHEREAS, the Council has determined it is necessary to increase the General Fund property tax levy 1% for 2023 to fund essential county services; and,

WHEREAS, the County Council held a public hearing regarding the biennial county budget which included property tax rates, and other revenues;

NOW, THEREFORE, BE IT ORDAINED AND ESTABLISHED by the Whatcom County Council:

- (A) The property taxes for Whatcom County are hereby levied and are to be charged to the assessment and tax rolls of Whatcom County; and,
- (B) Property taxes are levied in 2022 for collection in 2023; and,
- (C) The County general levy for the 2023 tax year shall be increased \$321,752 which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from new construction and improvements to property and any increase in the value of state assessed property; and,

(D) Because the State of Washington is currently unable to provide the figures and documentation necessary to establish fixed levy rates, as these figures do become available from the state, levies shall be fixed per "Exhibit A" which shall be prepared by the County Assessor, and attached and incorporated herein by reference.

BE IT FURTHER ORDAINED, that the taxes to be levied against parcels of property within the Diking Districts, Drainage Districts, and Drainage Improvement Districts are to be credited to the individual maintenance funds for the year 2023, and the amounts to be apportioned to the original assessments for construction in said districts are as follows per "Exhibit B" attached hereto and incorporated herein by reference.

BE IT FURTHER ORDAINED, that if the Washington State Legislature changes any laws affecting levies contained herein, and the Prosecuting Attorney's Office concurs, the Whatcom County administration will change such levies accordingly.

ADOPTED this _____ day of ______, 2022.

ATTEST:

Dana Brown-Davis, Council Clerk

APPROVED AS TO FORM:

Approved by email/C Quinn/M Caldwell Civil Deputy Prosecutor Todd Donovan, Council Chair

WHATCOM COUNTY COUNCIL

() APPROVED () NOT APPROVED

WHATCOM COUNTY, WASHINGTON

Satpal Singh Sidhu, Executive

Date:

EXHIBIT A WILL BE AVAILABLE AFTER THE FIRST OF THE YEAR 2023