PROPOSED BY: Executive INTRODUCTION DATE: November 09, 2021

ORDINANCE NO.	
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## ORDINANCE AUTHORIZING THE LEVY OF TAXES FOR COUNTY AND STATE PURPOSES IN WHATCOM COUNTY, WASHINGTON, FOR THE YEAR OF 2022

**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 2021-2022 biennium, including all sources of revenues and anticipated expenditures on November 24, 2020; and,

**WHEREAS,** the County Council, in the course of considering the mid-biennium review and modification has reviewed all sources of revenue and examined all anticipated expenses and obligations; and,

**WHEREAS**, the County Council has determined it is not necessary to increase the General Fund property tax levy for 2022 to fund essential county services; and,

**WHEREAS**, the County Council has held public hearings regarding the county biennial budget and mid-biennium review, which included property tax revenues, 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 2021 for collection in 2022; and,
- (C) The amounts collected through the County general levy shall be limited to the amount of 2021 taxes increased for the addition of 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 2022, 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	, 2021.
ATTEST:	WHATCOM COUNTY COUNCIL WHATCOM COUNTY, WASHINGTON
Dana Brown-Davis, Council Clerk	Barry Buchanan, Council Chair
APPROVED AS TO FORM:	( ) APPROVED ( ) NOT APPROVED
Approved by email/C Quinn/M Caldwell Civil Deputy Prosecutor	Satpal Singh Sidhu , Executive
	Date:

## EXHIBIT A WILL BE AVAILABLE AFTER THE FIRST OF THE YEAR 2022