



Legislation Details (With Text)

File #: AB2023-650 Version: 1
Type: Resolution Status: Approved
File created: 9/27/2023 In control: Council (Special)
On agenda: 12/4/2023 Final action: 12/4/2023
Enactment date: 12/4/2023 Enactment #: RES 2023-050

Title: Resolution certifying amounts to be levied by Whatcom County taxing districts to the County Assessor

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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:

RCW 84.52.070

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. This subsection (3) does not apply to state levies or when the assessor has not certified

assessed values as required by RCW **84.48.130** <<http://app.leg.wa.gov/RCW/default.aspx?cite=84.48.130>>  
at least twelve working days before November 30th.