

Whatcom County

COUNTY COURTHOUSE 311 Grand Avenue, Ste #105 Bellingham, WA 98225-4038 (360) 778-5010

Legislation Details (With Text)

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Committee

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Enactment date: 11/24/2020 **Enactment #:** RES 2020-052

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

Indexes:

Attachments: 1. Agenda Bill Master Report, 2. Approved Resolution 2020-052, 3. Proposed Resolution, 4.

Substitute Resolution 11.24.2020, 5. Levy Cert - Cemetery Dist #6, 6. Levy Cert - City of Sumas, 7. Cemetery Dist #1-Levy, 8. Cemetery Dist #5-Levy Cert, 9. Levy Cert - Cemetery Dist #9, 10. Levy Cert - City of Nooksack, 11. Levy Cert - Fire Dist #4, 12. Levy Cert - SWFA, 13. Levy Cert - WCFD # 8, 14. Levy Cert - WCFD #5, 15. Levy Cert - WCFD #7, 16. Levy Cert WCFD #14, 17. Levy Cert - WCFD #17, 18. Levy Cert - WCFPD #18, 19. Levy Cert - EMS Fire Dist #4, 20. Levy Cert - Cemetery Dist #4, 21. Levy Cert - Cemetery Dist #8, 22. Levy Cert - Cemetery Dist #3, 23. Levy Cert - WCFD #1, 24. Levy Cert - Lynden Park & Rec Dist #3, 25. Levy Cert - City of Everson, 26. Levy Cert - City of Ferndale, 27. Levy Cert - City of Lynden, 28. Levy Cert - Cemetery Dist#10, 29. Levy Cert - Ferndale SD #502, 30. Levy Cert - Pt Roberts Hospital Dist, 31. Levy Cert - WCFD #21, 32. Levy Cert - Chuckanut Comm Forest Dist, 33. Levy Cert - Blaine - BB Parks & Rec Dist #2, 34. Levy Cert - Bellingham School Dist #501, 35. Levy Cert - Rural Library, 36. Levy Cert - WCFD #19, 37. Levy Cert - WCFD #16, 38. Levy Cert - City of Blaine, 39. Levy Cert - WCFD #11, 40. Levy Cert - WCFD #11 EMS, 41. Levy Cert - Meridan SD #505, 42. Levy Cert - Mt Baker SD# 507, 43. Levy Cert - Nooksack SD #506, 44. Levy Cert - Blaine SD #503, 45. Levy Cert - Cemetery Dist #7, 46. Levy Cert - Port of

Bellingham, 47. Levy Cert - Lynden SD #504, 48. Levy Cert - Whatcom County, 49. Port of Bellingham-2021 Strategic Budget, 50. Levy Cert - City of Bellingham, 51. Levy Cert - Pt Roberts Park & Rec, 52. Resolution with 11.30.2020 Additions and Clerk's Certificate, 53. Notice of Clarification on

12.01.2021

Date	Ver.	Action By	Action	Result
11/24/2020	1	Council Finance and Administrative Services Committee	FORWARDED TO COUNCIL WITHOUT A	A Pass
11/24/2020	1	Council	SUBSTITUTE APPROVED	Pass

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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 thirtieth day of November in each year, to certify to the county assessor the amount of taxes levied upon the property in the

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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 RCW 84.48.130 at least twelve working days before November 30th.