



# Whatcom County

COUNTY COURTHOUSE  
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## Legislation Text

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**File #:** AB2021-617, **Version:** 1

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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:**

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 30<sup>th</sup>.