

CLEARANCES	Initial	Date	Date Received in Council Office	Agenda Date	Assigned to:
Originator:	EB	1/8/18		1/16/18	Intro
Division Head:				1/30/18	Hearing
Dept. Head:					
Prosecutor:	DG	01/08/18			
Purchasing/Budget:	MD	1/8/18			
Executive:	TKS	1/8/18			

TITLE OF DOCUMENT: Clarification of 2018 Property Tax Levy Ordinances

ATTACHMENTS: Proposed Resolution

SEPA review required? () Yes (X) NO
 SEPA review completed? () Yes () NO

Should Clerk schedule a hearing? (X) Yes () NO
 Requested Date: January 30, 2018

SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE: (If this item is an ordinance or requires a public hearing, you must provide the language for use in the required public notice. Be specific and cite RCW or WCC as appropriate. Be clear in explaining the intent of the action.)

The proposed resolution clarifies the 2018 Property Tax Levy Ordinances as a result of any ambiguities caused by the 2017 administrative deduction related to settlement of the BP Refinery tax appeal.

COMMITTEE ACTION:

COUNCIL ACTION:

1/16/2018: Substitute Introduced 6-0

Related County Contract #:

Related File Numbers:

Ordinance or Resolution Number:



**WHATCOM COUNTY
ADMINISTRATIVE SERVICES**

FINANCE/ACCOUNTING
Whatcom County Courthouse
311 Grand Avenue, Suite #503
Bellingham, WA 98225-4082
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Brad Bennett, Finance Manager

Memorandum

To: Jack Louws, County Executive
From: Brad Bennett, Finance Manager *BB*
Date: January 12, 2018
Re: Clarification of 2018 Property Tax Levy Ordinances

The proposed resolution clarifies the 2018 property tax levy ordinance as a result of any ambiguities caused by the 2017 administrative deduction related to the settlement of the BP Refinery tax appeal. The County Assessor was required by law to reduce the 2017 property tax levy described in the county’s 2017 tax levy ordinances by recovered amounts related to the BP Refinery Tax appeal. The adjustments reduced individual funds’ tax levies as follows.

General Fund	(\$505,148.07)
Road Fund	(\$688,884.09)
Conservation Futures Fund	(\$18,703.98)
Flood Control Zone District	(\$60,218.92)
Total	(\$1,272,955.06)

This was a one-time adjustment intended to repay all taxpayers for the impact of the BP Refinery tax appeal on taxpayers’ 2014-2016 property taxes. The Washington State Department of Revenue considers the “previous year’s levy” to be the adjusted levy after the deduction for recovered tax amounts. The proposed resolution clarifies the County’s intent in the 2018 tax levy ordinances was to levy taxes based on a “previous year’s levy” that was equal to the 2017 property tax levy before the one-time adjustment for recovered amounts related to the BP Refinery tax appeal.

January 12, 2018

The Levies before the one-time adjustment for recovered amounts are as follows.

General Fund	\$29,365,202.70
Road Fund	\$19,619,286.17
Conservation Futures Fund	\$1,086,580.72
Flood Control Zone District	\$3,501,750.22
Total	\$53,572,819.81

Resolution _____

CLARIFICATION OF 2018 PROPERTY TAX
LEVY ORDINANCES

WHEREAS, the Whatcom County Council adopted 2018 property tax levy ordinances 2017-065 (General Fund), 2017-066 (Conservation Futures Fund) and 2017-067 (Road Fund) on November 21, 2017; and

WHEREAS, the Whatcom County Council acting as the Whatcom County Flood Control Zone District Board of Supervisors adopted 2018 property tax levy resolution 2017-064 (Flood Control Zone District Fund) on November 21, 2017; and

WHEREAS, pursuant to RCW 84.52.018 recovered tax collections resulting from the settlement of the BP Refinery property tax appeal resulted in a one-time administrative deduction from taxes levied in ordinances 2017-065, 2017-066, 2017-067 and Resolution 2017-064; and

WHEREAS, the Whatcom County Council wishes to clarify any ambiguity pertaining to property taxes levied caused by the administrative deduction related to settlement of the BP Refinery tax appeal;

NOW, THEREFORE BE IT RESOLVED, the 2018 Adopted Levy Ordinances (Ordinance 2017-065, Ordinance 2017-066, and Ordinance 2017-067) include dollar increase and percentage change from the previous year of zero (0) dollar and zero (0) percentage increase to the actual levy from the previous year (2017), before amounts administratively deducted pursuant to RCW 84.52.018, related to recovered tax amounts from the settlement of highly valued disputed property (BP Refinery). The referenced previous year's levies' dollar amounts are:

County Current Expense: \$ 29,365,212.70
Conservation Futures: \$ 1,086,580.72
County Road: \$ 19,619,286.17

BE IT FURTHER RESOLVED, the 2018 Adopted Levy Resolution pertaining to the Whatcom County Flood Control Zone District (Resolution 2017-064) includes a dollar increase and percentage change from the previous year of \$1,200,000 dollars and 34.391324442% increase to the actual levy from the previous year (2017), before amounts administratively deducted pursuant to the RCW 84.52.018, related to recovered tax amounts from the settlement of highly valued disputed property (BP Refinery). The referenced previous year's levy dollar amount is \$3,501,750.22.

APPROVED this _____ day of January, 2018.

ATTEST:

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON

Dana Brown-Davis, Clerk of the Council

Chair of Council

APPROVED AS TO FORM:

() APPROVED () DENIED

Daniel L. Gibson

Civil Deputy Prosecutor

Jack Louws, County Executive

Date: _____