



## 2020 Property Tax Information

The Whatcom County Assessor's Office is responsible for annually updating assessed values for all real and taxable personal property in Whatcom County, and calculating levy rates for all taxing districts for property tax purposes.

The 2019 revaluation assessments are based on a January 1, 2019 date (July 31, 2019 for new construction), and is done using sales that occurred before those dates. This data is used to determine the amount of taxes owing in 2020. **An increase in assessed value due to market appreciation is not the prevalent cause for property tax increases.**

Whatcom County voters approved all taxing districts that had tax increases on the ballot in 2019. Those which will have increases in 2020 taxes are:

- 2 approved school district bonds (Ferndale and Nooksack),
- 1 approved school district levy (Concrete), and
- 1 fire district (Ferndale/ North Bellingham/ Pt Whitehorn).

In 2017, the Legislature passed EHB 2242, to meet the Washington State Supreme Court mandated obligation to fully fund basic education (also known as the McCleary decision). EHB 2242 temporarily changed the state property tax levy system and increased the tax rate to a new level for 4 consecutive years beginning in tax year 2018. There are two main ways EHB 2242 will impact your tax bill.

First, EHB 2242 created a second portion to the state school levy with collection beginning in 2018. The new second portion increased the combined rate in 2020 by \$0.305 from last year's rate (\$2.764 to \$3.069). An average Whatcom County residential property owner with an assessed value of \$316,750 in 2019 would have paid \$875 to the state school levy in 2019; in 2020 that owner with an average assessed value of \$350,000 will pay \$1,074. The State Department of Revenue calculates the portion Whatcom County property owners will be responsible for and an estimated rate. The Assessor's Office calculates the actual rate.

Second, beginning in 2019, EHB 2242 imposes limitations on how much can be collected in local school enrichment levies and limits the levy to the lesser of \$1.50 levy rate or \$2,500 per pupil to be increased by inflation. Legislature passed ESSB 5313 which will increase the allowable rate from \$1.50 to \$2.50 beginning in 2020. This change affects both existing and new local school levies. All Whatcom County school districts have levies running in the 2020 special election, which will impact 2021 taxes.

Additional information on the property tax impacts of EHB 2242 may be found on the Department of Revenue ([www.dor.wa.gov](http://www.dor.wa.gov)) and Office of School Superintendent's ([www.k12.wa.us](http://www.k12.wa.us)) websites.

The levy rates calculated for individual taxing districts generally decreased as a result of higher assessed values. However, levy rates did increase for the state school levy, local school districts enrichment levies, and voter-approved measures impacting the total levy rate. The average levy rate in 2019 was \$9.9269 per thousand dollars of assessed value, while the 2020 average levy rate increased to \$10.5402.

The total taxable assessed value in Whatcom County increased from \$32.20 billion in 2019 to \$35.56 billion in 2020 for tax purposes.

According to the County Treasurer's Office, they will begin mailing tax statements February 14th. Property tax payment information for 2020 is also available on-line at the Treasurer's office website: <http://www.whatcomcounty.us/331/Treasurer>

Property taxes to be collected this year by all taxing districts in Whatcom County will show an overall 14.35% increase over last year. Property taxes will total \$370,655,704 in 2020, up \$46.5 million over 2019's \$324,154,454 that was levied for all taxing districts.

Property tax relief is available for limited income senior citizen and disabled persons. In 2019, changes to the program were made by legislation; for the 2020 property tax year, the 2019 disposable income qualifying threshold for Whatcom County residents increased from \$40,000 to \$42,043. In addition, participants are now required to reside in the principle residence located in this county for 9 months per calendar year rather than 6 months, including the year prior to the first tax year the reduction is applied for.

### **Contacts**

Rebecca Xczar, Assessor, [RXczar@co.whatcom.wa.us](mailto:RXczar@co.whatcom.wa.us)

John Romaker, Chief Deputy Assessor, [assessor@co.whatcom.wa.us](mailto:assessor@co.whatcom.wa.us)

Office: (360) 778-5055