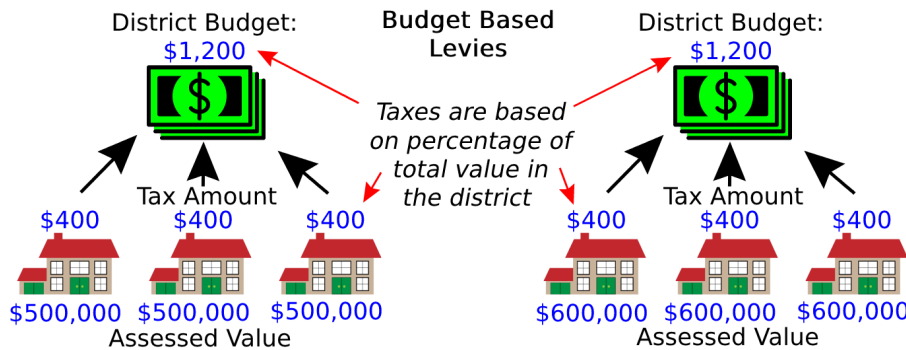




# 2022 Assessor's Report

## Do Higher Assessed Values Mean Higher Taxes?

An increase in value does not necessarily mean a proportional increase in next year's taxes. Taxing levies are budget-based and taxing districts have statutory limits on increases. If the district's budget were to remain the same, levy rates would decrease when the value in the district increases. Increases in property tax are typically voter-approved measures.



## Flood Damage and Destroyed Property

Any real property or taxable business assets that have lost value due to natural disaster or destruction may qualify for tax relief. A claim for tax relief must be filed with the Assessor's Office.

More information is available on our website: [whatcomcounty.us/3418/Destroyed-Property](https://whatcomcounty.us/3418/Destroyed-Property)

## Property Tax Exemption for Senior Citizens and People with Disabilities

You may qualify for a property tax reduction if you meet the following requirements:

- Are at least 61 years of age -OR- unable to work because of a disability; a disabled veteran with a service-connected evaluation of at least 80% or receiving compensation from the US Dept of Veterans Affairs at the 100% rate for a service-connected disability.
- Own your home.
- Occupy the home for more than six months in the assessment year.
- Have an annual household disposable income not greater than \$42,043 in 2021.

See more details on our website at: [whatcomcounty.us/265/Property-Tax-Exemption](https://whatcomcounty.us/265/Property-Tax-Exemption)

## Attention Business Owners

By state law, a requirement of operating your business in Washington State is reporting business assets to the county every year. If you are a new business owner or an established business not currently reporting your assets, please contact us so that we can set up an account for you.

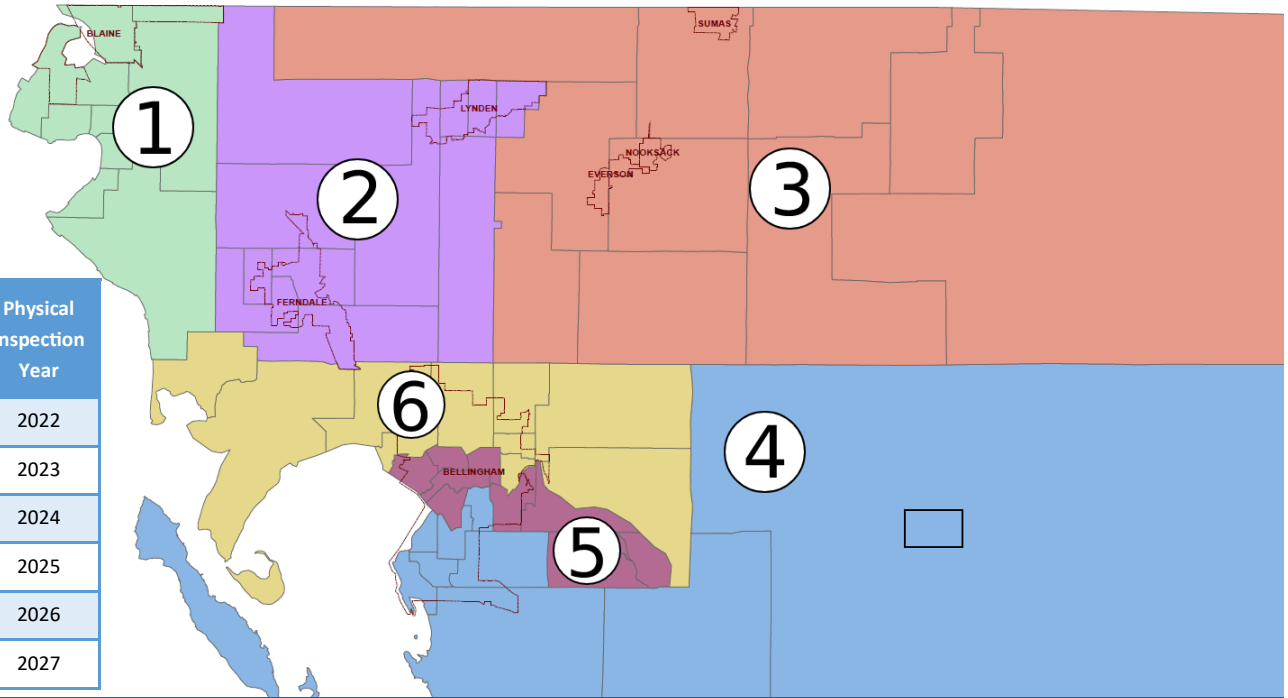
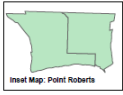
More details are available online: [whatcomcounty.us/288/Business-Personal-Property](https://whatcomcounty.us/288/Business-Personal-Property)

Property values continue to increase in Whatcom County. There is ongoing demand for housing of all types, and the residential housing market has seen significant increases over the past several years. Increases have been strong in single-family residential, multi-family residential, and commercial properties. New construction in the county continues to show robust growth.

By law, the Assessor is required to value properties at 100% of market value. Using 2021 county sales data, most residential assessed values in the county increased significantly this year. Statistical value updates throughout the county ranged from 15-45%. Some increases were greater in the 2022 inspection area, which included Blaine, Birch Bay, and Point Roberts.

The assessed value shown on your Notice of Value will be used to calculate 2023 taxes. These taxes will be based on taxing districts' certified budgets, which have not yet been received by the Assessor. Tax amounts will be calculated in early 2023.

- Rebecca Xczar, Whatcom County Assessor



Inspection Area	Physical Inspection Year
Area 1	2022
Area 2	2023
Area 3	2024
Area 4	2025
Area 5	2026
Area 6	2027

Visit our website for a larger map at: [whatcomcounty.us/3792/Revaluation-Inspection-Areas](http://whatcomcounty.us/3792/Revaluation-Inspection-Areas)

## Inspections

Every year, 1/6th of the properties in Whatcom County are physically inspected and reassessed. The remaining 5/6th of the county's properties are adjusted based on a statistical update from analysis of sales of similar properties.

In 2023, staff will physically inspect properties in area 2, which includes the cities of Ferndale and Lynden. Properties with new construction are physically inspected in any area in the County.

Appraisers will be driving clearly marked white county vehicles, will be wearing their county badge, and will knock on the door to introduce themselves if they step foot on the property. If no one answers they will leave a door hanger to alert that they have visited the property. Appraisers will measure and photograph the exterior of structures, including buildings and decks as required. After the inspection, some time is required to enter and update information about your property. You may see staff working in their vehicle. Please be respectful as our staff perform their required duties.

For inspection area 2, valuation will be based on the condition of the property on January 1, 2023 or July 31, 2023 for new construction and will be used to calculate the property taxes due in 2024.



## Contact Information

Assessor's Office  
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