

## ORDINANCE NO. ORD-25-1719

### AN ORDINANCE FOR THE CITY OF LYNDEN, WASHINGTON LEVYING TAXES AND ESTABLISHING THE AMOUNT TO BE RAISED IN 2025 ON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE CITY

**WHEREAS**, pursuant to State Statute (RCW 84.52.020), the City is required to submit to the County an ordinance setting the annual property tax levy on or before November 30th of each year; and

**WHEREAS**, a public hearing was held on November 17, 2025 to discuss the annual 2026 property tax levy and revenue estimates; and

**WHEREAS**, the Whatcom County Assessor has submitted an assessed valuation for the City of Lynden of \$4,007,708,823; and

**WHEREAS**, the Lynden City Council desires to levy a regular property tax levy for 2026 that will include a 1% increase from the previous year, plus collect the value of new construction and improvements, the value of annexations, and changes in the state assessed utility valuations, and the Lynden City Council does not wish to “bank” any additional capacity; and

**WHEREAS**, the City of Lynden’s previous year’s actual regular property tax levy was \$3,920,783.25; and

**WHEREAS**, the 1% limit on increases to property tax is calculated on the actual levy less the refund amount, known as the previous year’s levy, and equates to \$40,585.68; and

**WHEREAS**, this ordinance must request the 1% limit as a dollar amount increase over the actual levy amount, not the previous year’s levy upon which the 1% is calculated, leading to an actual percent increase less than 1%, and

#### **NOW, THEREFORE, THE CITY OF LYNDEN DOES ORDAIN:**

Section A. The Ad Valorem excise taxes for the City of Lynden for the 2026 budget are subject to the following levies:

- A. An increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2026 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$40,585.68, which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.
- B. An excess levy for voted bond payments in the amount \$823,116.

Section B. Upon issuance of the final assessed valuation figures from the Whatcom County Assessor, the estimated computations will be corrected administratively to reflect the legislative direction provided and attached hereto as “Exhibit A” - incorporated by reference herein.

Section C. Any ordinance or parts of ordinances in conflict herewith are hereby amended.

Section D. This ordinance shall take effect and be in force from and after its passage by the City Council and after its approval by the Mayor, if approved, otherwise, as provided by law and five (5) days after the date of its publication.

PASSED BY THE CITY COUNCIL BY AN AFFIRMATIVE VOTE, \_\_\_\_\_ IN FAVOR,  
\_\_\_\_\_ AGAINST AND SIGNED BY THE MAYOR THIS \_\_\_\_\_ DAY OF NOVEMBER 2025.

\_\_\_\_\_  
Scott Korthuis, Mayor

ATTEST:

\_\_\_\_\_  
Pam Browen, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Bob Carmichael, City Attorney

EXHIBIT A - Original

I, Laura Scholl, Finance Director for the City of Lynden, do hereby certify that the following is the City of Lynden's 2026 tax levy request by the Lynden City Council, on record in the Office of the Finance Director.

**REGULAR LEVY REQUEST**

2025 Actual Regular Levy ( <i>Mil rate of \$1.0585819922</i> )	4,058,568.86
Increase in Ordinance	40,585.68
New Construction	43,474.47
State-assessed Property Adjustment (estimate)	2,295.65
Annexation (estimate)	23,990.86
Administrative Refund	11,298.32
<b>2026 Total Regular Levy Request</b>	<b>4,180,213.84</b>
Current Expense Fund	4,180,213.84
<i>Mil Rate of \$1.043043300953</i>	

**EXCESS LEVY REQUEST**

2025 Excess Levy request	823,117
Excess Levy Correction Year 1 of 3	(542,467)
2007 UTGO Bond Fund	280,650
<b>2026 Total Excess Levy Request</b>	<b>832,116</b>
Excess Levy Correction Year 2 of 3	(542,466)
2007 UTGO Bond Fund	289,650

Dated this the \_\_\_\_ day of November, 2025.

\_\_\_\_\_  
Laura Scholl, Finance Director

City of Lynden, Washington

Copy: Mayor Scott Korthuis

Lynden City Council