



City of Sumas Request for Council Action

Meeting Date: November 10, 2025

Subject:

2026 Property Tax Levy - Ordinance No. 1825

Department: Administration

Prepared By: Mollie Bost

Agenda Location:

☒ Public Hearing ☐ Old Business ☒ New Business ☐ Staff Reports

Brief Summary:

The State of Washington allows cities with a population of 10,000 or less, to increase their property tax levy by 1% over the previous years levy. The 2025 actual levied amount is \$743,092.92, and if the City levy's the allowable 1%, the 2026 levied amount would be \$750,523.85 which would be an increase of \$7,430.93 over the previous year.

Property Tax serves as the primary revenue source for the general fund, street fund and cemetery fund. The tax revenue is split with 89% to the general fund, 7% to the street fund, and 4% to the cemetery fund.

Legal Review: ☐ Reviewed ☐ Not Reviewed ☐ Review Not Required

Staff Recommendation:

Staff is recommending to adopt Ordinance No. 1825 to increase the 2026 property tax levy over the amount levied in 2025 by 1%, resulting in an increase of \$7,430.93.

Senior Staff Review:

- ☒ Mayor
- ☒ Finance Director
- ☐ City Clerk
- ☐ Public Works Director

Budget Implications:

- ☐ Current Budget
- ☒ New Budget Request
- ☐ Non-Budgetary

ORDINANCE NO. 1825

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUMAS, WASHINGTON, SETTING THE REAL PROPERTY TAX LEVY FOR 2026.

WHEREAS, the City Council of the City of Sumas, after hearing and after duly considering all relevant evidence and testimony presented, determined that the City of Sumas requires an increase in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the City of Sumas and in its best interest;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SUMAS, WASHINGTON, DO ORDAIN AS FOLLOWS:

SECTION 1. An increase in the regular property tax levy, in addition to the increase resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, is hereby authorized for the 2026 levy in the amount of \$7,430.93 which is a percentage increase of 1% from the previous year.

SECTION 2. Severability. If any section, subsection, paragraph, sentence, clause or phrase of this ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining parts of this ordinance.

SECTION 3. Effective Date. This ordinance shall take effect five days after its passage, approval, and publication.

Passed by the City Council of the City of Sumas, Washington, at a regular meeting thereof this 10th day of November 2025.

Bruce Bosch, Mayor

Attest:

Approved as to form:

Michelle Quinn, City Clerk

Jim Wright, City Attorney

**WHATCOM COUNTY ASSESSOR'S OFFICE**

Rebecca M. Xczar, Assessor

311 Grand Ave Suite 106 Bellingham, WA 98225-4038

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Date: 10/30/2025

Year 2025, as of Supplement 0

E-Mail:

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MOLLIE BOST
CITY OF SUMAS
PO BOX 9
SUMAS, WA 98295-0009

Dear District Representative:

I hereby certify that the itemized assessed value by tax area listed on this notice is the certified assessed value for the 2025 levy for 2026 taxes for the following levy(ies): CITY OF SUMAS CEMETERY FUND, CITY OF SUMAS CURRENT EXPENSE, CITY OF SUMAS STREET FUND

TCA	Total AV	Taxable AV Regular Levy	Taxable AV Excess Levy ^[1]	Farm / Senior Taxable AV ^[2]	New Construction Value ^[3]
0660	435,979,738	365,794,791	363,432,212	2,362,579	511,615
Totals:	435,979,738	365,794,791	363,432,212	2,362,579	511,615

[1] Taxable AV Excess Levy = Taxable AV Regular Levy, minus Farm Value (State Levy Part 1 and 2 only) and Senior Value (excluding State Levy Part 1)

[2] Farm/Senior Taxable AV = Farm Value (Excluding State Levy Part 1) plus Senior Value (All)

[3] New Construction is already included in the Taxable Assessed Value and is noted here for informational purposes only.

* Newly Annexed Code District

The timber value is no longer included as part of the taxing district assessed value other than for computing bonds, excess levies, and school district levies.

Chapter 204 Laws of 1984 require that the full TAV (timber assessed value) be added only to assessed value used to calculate voted bonds/special levies/excess levies.

To compute bond levies, the full TAV will be added to the taxable assessed value for the bond levy. To compute school Maintenance and Operation levies $\frac{1}{2}$ TAV or the 80% Timber Roll, whichever is greater, will be added to the levy's taxable assessed value.

Levy Description	Levy Type	Full TAV	Half of Full TAV	80% Timber Roll
CITY OF SUMAS CURRENT EXPENSE	GENERAL	0	0	0
CITY OF SUMAS CEMETERY FUND	GENERAL	0	0	0
CITY OF SUMAS STREET FUND	GENERAL	0	0	0

Respectfully submitted
This Thursday, October 30, 2025

Rebecca M. Xczar
Assessor