

ORDINANCE NO. 1819

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUMAS,
WASHINGTON, SETTING THE REAL PROPERTY TAX LEVY FOR 2025.**

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 2025 levy in the amount of \$7,686.70 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 12th day of November 2024.

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
 360.778.5050 FAX 360.778.5051 www.whatcomcounty.us/assessor

Date: 10/28/2024

Year 2024, as of Supplement 0

E-Mail:

MBost@cityofsumas.com

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 2024 levy for 2025 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	429,605,196	359,683,391	357,862,024	1,821,367	1,851,344
Totals:	429,605,196	359,683,391	357,862,024	1,821,367	1,851,344

[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 ½ 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 Monday, October 28, 2024

Rebecca M. Xczar
 Assessor