

OFFICE OF THE ASSESSOR WHITMAN COUNTY WASHINGTON

Wraylee Flodin, Assessor



ATTN: Special Purpose Taxing Districts
Whitman County, WA

This letter and attachments provide information necessary for each taxing district to complete and submit their 2025 tax year budget and levy request. The provided assessed value information should be considered and used as an *ESTIMATE* of assessed value while working through your 2025 budget. Once the state-assessed utility values have been received from the Department of Revenue and added to our system, a certification of assessed value will be posted to our website.

Budget Certification. RCW 84.52.020 requires taxing districts to certify the amount to be raised through property taxation to the county legislative authority. This certification is to be made each year on or before November 30th. The amount certified should include the total amount the district intends to levy including amounts for new construction, improvements to property, and so forth. If you wish to levy for administrative refunds, you must include a separate line-item amount for each fund (regular or excess levy) in your Levy Certification document. Refund amounts can be obtained from the Treasurer's Office. Please email trstaff@whitmancounty.net for this information. Certified budgets must be filed with the Clerk of the Board of County Commissioners for the County to certify to the County Assessor by November 30, 2024. (RCW 84.52.020, RCW 84.52.070) PLEASE NOTE: THE BOARD OF WHITMAN COUNTY COMMISSIONERS INTENDS TO HOLD A MEETING ON NOVEMBER 25, 2024, TO CERTIFY TO THE ASSESSOR. The clerk of the board requests that your documents be filed by **November 15, 2024**. If you are unable to meet the November 15th deadline, please file an *estimated* Budget Certification to be followed by a final budget certification as soon as available.

Resolution/Ordinance to increase property tax levy. RCW 84.55.120 requires all taxing districts to adopt a resolution or ordinance in order to realize any increase in their regular property tax levy other than increases to new construction, improvements to property, increased value of state-assessed property, annexations, and refunds. This is a separate document in addition to the Budget Certification. The Washington State Department of Revenue has created a form for your use when requesting such an increase in your regular property tax levy. A copy has been enclosed for your convenience.

State law requires certain information to be included in the resolution or ordinance. Specifically, the resolution or ordinance must state a dollar amount of the increase and the percentage increase over the prior property tax levy. Resolutions or ordinances that do not comply with state law could result in your taxing district receiving an incorrect amount of property tax.

What is the limit factor for 2025 provided the taxing district adopts a resolution/ ordinance authorizing an increase over the prior year's levy?

For the state and taxing districts with populations of 10,000 or greater, the limit factor for property taxes due in 2025 is 101 percent. For taxing districts with populations under 10,000, the limit factor for property taxes due in 2025 is 101 percent.

Levy Certification: In accordance with RCW 84.52.020, Levy Certification, Form 64 0100, must accompany the taxing district's Budget and Resolution/Ordinance.

Please return your **Budget, Resolution/Ordinance, and Levy Certification** (all required documents) to:

**Clerk of the Board
Board of Whitman County Commissioners
400 N. Main St.
Colfax, WA 99111**

You may submit an electronic copy to coreym@whitmancounty.gov and assessors@whitmancounty.gov

PLEASE NOTE: If a taxing district or city does not submit completed documents to the Clerk of the Board of County Commissioners, by November 15, 2024, it will not be certified to the assessor in time to be considered for the levy amounts to be included for the year 2025.

Respectfully,



Wraylee Flodin, Assessor
509-397-6220
wraylee.flodin@whitmancounty.gov

Enclosures:

Ordinance/Resolution Form
Levy Certification Form
2024 Preliminary Assessed Values for 2025 Tax
IPD 2025

RCW 84.52.020 <https://app.leg.wa.gov/rcw/default.aspx?cite=84.52.020>

RCW 84.52.070 <https://app.leg.wa.gov/rcw/default.aspx?cite=84.52.070>

RCW 84.52.025 <https://app.leg.wa.gov/rcw/default.aspx?cite=84.52.025>

RCW 84.55.120 <https://app.leg.wa.gov/rcw/default.aspx?cite=84.55.120>