

# CITY OF LYNDEN

## CITY COUNCIL



City Council - SPECIAL Meeting  
City Hall - 300 Fourth Street  
October 13, 2025

### **Call to Order**

### **Roll Call**

### **New Business**

[1.](#) ORD-25-1718 - Criminal Justice Sales Tax Increase of 0.1%

### **Adjournment**

# CITY OF LYNDEN

## EXECUTIVE SUMMARY



<b>Meeting Date:</b>	10/13/2025	
<b>Name of Agenda Item:</b>	ORD-25-1718 - Criminal Justice Sales Tax Increase of 0.1%	
<b>Section of Agenda:</b>	New Business	
<b>Department:</b>	Administration	
<b>Council Committee Review</b> <input type="checkbox"/> Community Development <input checked="" type="checkbox"/> Public Safety <input type="checkbox"/> Finance <input type="checkbox"/> Public Works <input type="checkbox"/> Parks <input type="checkbox"/> Other: _____		<b>Legal Review</b> <input checked="" type="checkbox"/> Yes - Reviewed <input type="checkbox"/> No - Not Reviewed <input type="checkbox"/> Review Not Required
<b>Attachments</b>		
Ordinance 25-1718 Letter from CJTC dated October 7, 2025		
<b>Fiscal Impact</b>		
Amount: \$ 400,000 Source/Fund:	Included in the 2025 Budget? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 2026 revenue	
<b>Comments:</b>		
<b>Summary Statement</b>		
<p>During the 2025 Legislative session HB 2015 was passed and signed by the Governor which would allow jurisdictions to adopt a 0.1% sales tax for Criminal Justice. If the jurisdiction met all of the criteria and training requirements, they could seek approval from the State Criminal Justice Commission (CJTC) to enact the tax.</p> <p>At the August 18, 2025, Council meeting, Resolution 25-1129 was passed authorizing the Mayor "...to take all steps necessary to prepare an ordinance for Council consideration that imposes a sales tax of one-tenth of one percent (0.1%) authorized by Engrossed Substitute House Bill 2015, adopted by the State Legislature on April 22, 2025, and effective July 27, 2025."</p> <p>Following the passage of the resolution, staff collected the required information and submitted the request to the CJTC. On October 7, 2025, the city received conditional approval to enact the tax.</p> <p>In order to enact the tax beginning January 1, 2026, all forms must be submitted to the Department of Revenue no later than October 17, 2025.</p>		
<b>Recommended Action</b>		
Council should make a motion to approve Ordinance 25-1718 and authorize the Mayor to sign and submit all documents necessary to enact the additional sales tax.		

## ORDINANCE NO. 25-1718

### AN ORDINANCE OF THE CITY OF LYNDEN IMPOSING AN ADDITIONAL SALES AND USE TAX OF ONE-TENTH OF ONE PERCENT FOR CRIMINAL JUSTICE PURPOSES AS AUTHORIZED IN RCW 82.14.345 AND ADDING A NEW SECTION 3.12.025 TO THE LYNDEN MUNICIPAL CODE.

**WHEREAS**, an adequately funded public safety system is necessary to maintain safe and livable communities; and

**WHEREAS**, the City of Lynden is grappling with a significant projected general fund budget deficit in 2026; and

**WHEREAS**, the City's General Fund tax revenues have not kept pace with inflation, and the City's public safety expenses continue to climb as the City grows; and

**WHEREAS**, despite reductions in available resources, the City has continued to make key investments in public safety; and

**WHEREAS**, during the 2025 session, the Washington State Legislature passed Engrossed Substitute House Bill 2015 (Section 201, Chapter 350, Laws of Washington 2025) authorizing qualifying cities, towns, or counties to impose a new sales and use tax of one-tenth of one percent (0.1%) for justice purposes; and

**WHEREAS**, ESHB 2015 provides that in order to be eligible to impose this additional 0.1% sales and use tax, the city, town, or county must meet certain eligibility criteria; and

**WHEREAS**, ESHB 2015 further provides that (1) to establish that the city has met the eligibility criteria, the city must submit documentation, in a form and manner prescribed by the Washington State Criminal Justice Training Commission ("CJTC"), demonstrating the city meets the requirements, but (2) prior to the CJTC finalizing the form and manner of such submittals, a city may still submit documentation that it meets said requirements and will not be penalized for doing so; and

**WHEREAS**, on August 18, 2025, the City Council of the City of Lynden passed Resolution 25-1129 authorizing the Mayor to take all steps necessary to prepare an ordinance for Council consideration that imposes the additional 0.1% sales and use tax authorized by ESHB 2015; and

**WHEREAS**, on September 9, 2025, the City's Acting Police Chief submitted a "REQUEST FOR QUALIFICATION DETERMINATION PURSUANT TO ESHB 2015" to the Executive Director of the CJTC, which included documentation of the City's compliance with each of the criterion established by ESHB 2015; and

**WHEREAS**, the City's September 9<sup>th</sup> submittal occurred prior to the CJTC finalizing the form and manner of submitting documentation to establish the City has met the eligibility criteria under ESHB 2015; and

**WHEREAS**, ESHB 2015 provides that, once a city has submitted its documentation of compliance with said eligibility criteria, if the CJTC (in consultation with the Office of the Attorney General) is unable to verify the submittal within forty-five (45) days of receipt, the commission shall notify the city of any deficiencies; and

**WHEREAS**, ESHB further provides that if a city receives such a notice of deficiencies from the CJTC, the city may still authorize the additional 0.1% sales tax, conditioned on the city submitting supplemental documentation rectifying the identified deficiencies; and

**WHEREAS**, on October 7, 2025, the City received a letter from CJTC (attached as **Exhibit A** and fully incorporated herein by reference) providing a "conditional verification" of the materials submitted by the City, and verifying the City's sales and use tax submittal conditioned on the City's coming into full compliance; and

**WHEREAS**, based on subsequent communications between City staff and the CJTC's Public Safety Funding Program Project manager, the City understands the CJTC's October 7<sup>th</sup> letter to be an authorization for the City to proceed with imposing the additional 0.1% sales tax authorized by ESHB 2015; and

**WHEREAS**, the City Council finds that it is in the best interests of the City and its residents to impose the additional sales and use tax to generate additional funds for the City's public safety system and to avoid significant disruptions to public safety levels of service; and

**WHEREAS**, the foregoing recitals are material findings and declarations of the Lynden City Council;

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the City of Lynden, Washington, as follows:

**Section 1:** Findings:

A. Section 201, Chapter 350, Laws of Washington 2025 requires that the ordinance authorizing the additional sales and use tax include a finding that the City has met the requirements to receive a grant from the Local Law Enforcement Grant Program created through Section 101, Chapter 350, Laws of Washington 2025.

B. The City, through its law enforcement agency, the Lynden Police Department, has met the requirements to receive said grant, having:

- (1) Issued and implemented policies consistent with RCW 43.17.425, RCW 10.93.160, and the Washington State Office of the Attorney General's working

- act guide, model policies, and training recommendations for state and local law enforcement agencies;
- (2) Participated in CJTC training as required by RCW 43.101.455 and RCW 36.28A.445;
  - (3) Issued and implemented policies and practices regarding use of force and de-escalation tactics consistent with RCW 10.120.030 and the Washington State Office of the Attorney General's model policies, and all other CJTC and model policies developed by the Attorney General's Office regarding use of force for law enforcement;
  - (4) Implemented use of force data collection and reporting consistent with Chapter 10.118 RCW and Chapter 10.120 RCW when the program is operational, as confirmed by a notice from the Washington State Office of the Attorney General to all police chiefs and sheriffs;
  - (5) Issued and implemented policies and practices consistent with Chapter 7.105 RCW and Chapter 9.41 RCW and the CJTC model policies and training addressing firearm relinquishment pursuant to court orders;
  - (6) Achieved at least a twenty-five percent (25%) officer completion rate with the CJTC's 40-hour crisis intervention team training;
  - (7) Achieved a one hundred percent (100%) officer compliance rate for those officers required to complete trauma-informed, gender-based violence interviewing, investigation, response, and case review training developed by the CJTC pursuant to RCW 43.101.272 and RCW 43.101.276, and, if requested by the CJTC, participated in agency case reviews;
  - (8) Received funding from a sales and use tax authorized pursuant to RCW 82.14.340 or RCW 82.14.450;
  - (9) A Chief of Police who is certified by the CJTC, and who has not been convicted of a felony anywhere in the United States or under foreign law, and who has not been convicted of a gross misdemeanor involving moral turpitude, dishonesty, fraud, or corruption;
  - (10) Issued and implemented policies and practices that prohibit volunteers who assist with agency work from enforcing criminal laws, other than for assistance with special event traffic and parking, including engaging in pursuits, detention, arrests, the use of force, or the use of deadly force; carrying or the use of firearms or other weapons, or the use of dogs to track people or animals other than for purposes of search and rescue; and that set forth the required supervision of volunteers, including that they must be clearly identifiable by the public as distinguishable from peace officers and

any identifying insignia must be officially issued by the agency and only used when on duty; and

- (11) Provided the CJTC with a detailed staffing plan specifying:
- a. The total number of commissioned officers currently employed by the agency;
  - b. The total number of specially commissioned officers currently employed by the agency;
  - c. The total number of co-response teams established within the agency and what staffing are included in each co-response team;
  - d. The total number of administrative staff currently employed by the agency;
  - e. The number of officers on flexible work schedules;
  - f. The average 911 response rate of the agency over the 12-month period immediately preceding the month in which the city submitted documentation to the Criminal Justice Training Commission; and
  - g. The average case closure rate of the City over the 12-month period immediately preceding the month in which the City submitted documentation to the Criminal Justice Training Commission.

**Section 2:** There is hereby added to Chapter 3.12 of the Lynden Municipal Code a new Section 3.12.025 to read as follows:

**3.12.025 – Additional Sales and Use Tax for Criminal Justice Purposes.**

- A. Additional sales and use tax imposed. There is hereby imposed an additional sales and use tax as authorized by RCW 82.14.345, as presently enacted or hereafter amended, on all “taxable events,” (as defined in RCW 82.14.020, as presently enacted or hereafter amended), occurring within the City. The tax shall be imposed upon and collected from those persons from whom sales tax or use tax is collected in accordance with Chapter 82.08 RCW or Chapter 82.12 RCW, as presently enacted or hereafter amended.
- B. Rate. The rate of the sales and use tax imposed by this section shall be one-tenth of one percent (0.1%) of the selling price, in the case of a sales tax, or the value of the article used, in the case of a use tax.
- C. Use of tax proceeds. Moneys received from the tax imposed by this section shall be used solely for criminal justice purposes as defined in RCW 82.14.345(5), as presently enacted or hereafter amended.

- D. Consent to inspection of records. The City consents to the inspection of records by the Washington State Department of Revenue to the extent necessary or convenient for the purpose of administering this tax.
- E. Reporting. To the extent required by RCW 82.14.345(4)(a), as presently enacted or hereafter amended, the Mayor shall, within one calendar year of the imposition of this tax and annually thereafter, make a report to the Association of Washington Cities on how the moneys received from this tax were expended.
- F. Effective date. The tax imposed by this section shall take effect January 1, 2026.

**Section 3:** If any section, subsection, clause or phrase of this ordinance is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council hereby declares that it would have passed this ordinance and each section, subsection, sentence, clause, and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases has been declared invalid or unconstitutional, and if, for any reason, this ordinance should be declared invalid or unconstitutional, then the original ordinance or ordinances shall be in full force and effect.

**Section 4:** This ordinance shall be in full force and effect five (5) days after its passage, approval, and publication as provided by law.

AFFIRMATIVE VOTE \_\_\_\_ IN FAVOR, AND \_\_\_\_ AGAINST, SIGNED BY THE MAYOR THIS 13 DAY OF OCTOBER 2025.

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

ATTEST:

\_\_\_\_\_  
Pamela Brown, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Robert A. Carmichael, City Attorney



# WASHINGTON STATE CRIMINAL JUSTICE TRAINING COMMISSION

Monica Alexander, Executive Director

8

19010 1st Avenue South • Burien, WA 98148 • Phone: 206-835-7300 • [www.cjtc.wa.gov](http://www.cjtc.wa.gov)

October 7, 2025

Acting Chief Randy Humphreys  
Lynden Police Department  
[Humphreysr@lyndenwa.org](mailto:Humphreysr@lyndenwa.org)

Dear Chief Humphreys:

Thank you for submitting information in support of your sales and use tax verification for the Public Safety Funding Program (HB 2015). As noted in our previous letter, we are in process of your review. Based on the materials you have submitted and based on what we have seen so far, we are providing you a conditional verification. In the meantime, per RCW 82.14.345(1)(d)(i-iii) we are verifying your sales and use tax submittal conditioned on you coming into full compliance. This is not a final verification.

Jurisdictions have 180 days from the date they submitted their Sales and Use Tax Authorization documentation to come into compliance with the requirements. Failure to come into compliance within 180 days will result in the Office of the State Treasurer withholding \$100,000 of the tax collected per month until the CJTC has verified that the city of county comes into compliance.

Lastly, our online Sales & Use Tax verification application was recently finalized and is now online. We request you complete the KWW, Use of Force, CPO and Firearms Relinquishment Training policy sections on our online application to help determine eligibility with the criteria outlined in ESHB 2015. Agencies must attest that they will comply with those requirements, on a schedule to be agreed between WSCJTC and the agency. The online form can be found here: [ESHB 2015 Verification of Sales & Use Tax Authorization Form](#).

We look forward to working with you to enable the City to benefit from ESHB 2015's public safety initiatives. If you have any questions about the review process or timelines, please contact us at [cjtc2015@cjtc.wa.gov](mailto:cjtc2015@cjtc.wa.gov) or 206-608-3208.

Thank you.

*Sincerely,*  
Gail Stone  
Project Manager , Public Safety Funding Program (HB 2015)

Cc: Kelly Wicker, CJTC  
Austin Mello, CJTC