

SNOHOMISH COUNTY COUNCIL  
PUBLIC HEARING PACKET

**BUDGET ORDINANCE 21-084**

**Fixing Road Property Tax**

ECAF: 2021-0756

Date/Time: October 25, 2021, at 10:30 a.m. and 6:00 p.m.

Staff Person: Jim Martin

DPA: George Marsh

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**EXHIBIT LIST**

*Click on Exhibit No. to view document*

<b>Exhibit No.</b>	<b>Date</b>	<b>Exhibit Description</b>
<a href="#">1.</a>	09/28/21	ECAF
<a href="#">2.</a>	09/29/21	Ordinance Introduction Slip - signed

1 SNOHOMISH COUNTY COUNCIL  
2 Snohomish County, Washington

3  
4 ORDINANCE NO. 21-084

5  
6 RELATING TO PROPERTY TAXES;  
7 FIXING THE 2022 ROAD PROPERTY TAX LEVY FOR SNOHOMISH COUNTY AND  
8 PRESERVING FUTURE LEVY CAPACITY  
9

10  
11 WHEREAS, the 2022 budget for Snohomish County contains detailed listings of  
12 various revenues, including property taxes; and  
13

14 WHEREAS, a preliminary estimated assessed value of taxable real property in  
15 unincorporated Snohomish County is \$73.55 billion which is subject to adjustment for  
16 senior citizens exemptions as provided for in RCW 84.36.381, omitted assessments as  
17 provided for in RCW 84.40.080, and other adjustments as provided by law; and  
18

19 WHEREAS, pursuant to chapter 84.55 RCW a taxing jurisdiction may levy  
20 property taxes in an amount no greater than the highest regular tax which could have  
21 been lawfully levied beginning with the 1985 levy multiplied by a limit factor; and  
22

23 WHEREAS, the limit factor for taxing jurisdictions with a population of 10,000 or  
24 greater is the lesser of 101% or 100% plus inflation, which, as of August 30, 2021, has  
25 been determined to be More than 101% for 2022; and  
26

27 WHEREAS, the County Council has determined that there is a need for an  
28 increase in the 2021 road property tax levy within the limits imposed by chapter 84.55  
29 RCW as authorized by separate ordinance pursuant to RCW 84.55.120; and  
30

31 WHEREAS, the County Council desires to protect the County's future levy  
32 capacity pursuant to RCW 84.55.092; and  
33

34 WHEREAS, the property tax levy set out in Section 1 is intended to include  
35 additional amounts, if any, that may be allowed under the new construction, increases in  
36 assessed value due to construction of wind turbine facilities, improvements to property  
37 and state-assessed property provisions of RCW 84.55.010 and, as provided pursuant to  
38 RCW 84.55.070, the refund provisions of Chapters 84.68 and 84.69 RCW; and  
39

40 WHEREAS, the Snohomish County Council finds that the levy of road property  
41 taxes set forth in this ordinance is in the best interests of the County.  
42

43 NOW, THEREFORE, BE IT ORDAINED:

ORDINANCE NO. 21-084  
RELATING TO PROPERTY TAXES;  
FIXING THE 2022 ROAD PROPERTY TAX LEVY  
FOR SNOHOMISH COUNTY AND PRESERVING  
FUTURE LEVY CAPACITY - Page 1 of 3

1  
2         Section 1. The annual amount of road property tax levy necessary to raise the  
3 amount of revenues required by Snohomish County for expenditure during calendar  
4 year 2022 is hereby levied upon all real and personal property subject to taxation in  
5 unincorporated Snohomish County as set forth in the table below:  
6

7                                   2022 ROAD PROPERTY TAX LEVY  
8

Use of Funds	Estimated Levy Rate	Levy Amount
Road Levy	\$.9902	\$72,837,959

9  
10         Section 2. The amount set forth in Section 1 is hereby levied upon all real and  
11 personal property in accordance with certified assessed values and the completed tax  
12 rolls of Snohomish County for collection in 2022. That estimated road property tax levy  
13 amount is intended:  
14

15                 (a) to include an increase above the County's 2021 levy amount as  
16 authorized by separate ordinance pursuant to RCW 84.55.120;  
17

18                 (b) to include any additional amounts allowed under (i) the new  
19 construction, increases in assessed value due to construction of wind turbine  
20 facilities, improvements to property and state-assessed property provisions of  
21 RCW 84.55.010 and, (ii) as provided pursuant to RCW 84.55.070, the refund  
22 provisions of Chapters 84.68 and 84.69 RCW, and  
23

24                 (c) to exclude any amounts in excess of 101% of the 2021 levy amount  
25 plus those additional amounts described in paragraph (b) above,  
26

27 and shall be adjusted by the County Assessor when property values are certified.  
28

29         Section 3. Any unused road property tax levy capacity for the 2022 tax year is  
30 reserved for future levy as provided by RCW 84.55.092.  
31

32                 PASSED this \_\_\_\_\_ day of November, 2021.  
33

34                                   SNOHOMISH COUNTY COUNCIL  
35                                   Snohomish County, Washington  
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38                                   \_\_\_\_\_  
39                                   Council Chair

1 ATTEST:

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\_\_\_\_\_  
Clerk of the Council

- ( ) APPROVED
- ( ) EMERGENCY
- ( ) VETOED

DATE: \_\_\_\_\_

\_\_\_\_\_  
County Executive

ATTEST:

\_\_\_\_\_

Approved as to form only:

/s/ George B. Marsh 9/23/2021  
Deputy Prosecuting Attorney

Executive/Council Action Form (ECAF)

EXHIBIT # 1

FILE ORD 21-084

**ITEM TITLE:**

..Title

Ordinance 21-084, relating to property taxes; fixing the 2022 Road Property Tax Levy for Snohomish County and preserving future levy capacity

..body

**DEPARTMENT:** Finance

**ORIGINATOR:** Debbi Mock

**EXECUTIVE RECOMMENDATION:** Approved-Ken Klein 09/28/21

**PURPOSE:** An ordinance fixing the 2022 Roads property tax levy.

**BACKGROUND:** This Ordinance sets the roads property tax levy amount for Snohomish County Roads Property Tax

**FISCAL IMPLICATIONS:**

EXPEND: FUND, AGY, ORG, ACTY, OBJ, AU	CURRENT YR	2ND YR	1ST 6 YRS
<b>TOTAL</b>			

REVENUE: FUND, AGY, ORG, REV, SOURCE	CURRENT YR	2ND YR	1ST 6 YRS
<b>TOTAL</b>	\$72,837,959		

**DEPARTMENT FISCAL IMPACT NOTES:** This is included in the 2022 Executive Recommended budget

**CONTRACT INFORMATION:**

ORIGINAL \_\_\_\_\_ CONTRACT# \_\_\_\_\_ AMOUNT \_\_\_\_\_  
 AMENDMENT \_\_\_\_\_ CONTRACT# \_\_\_\_\_ AMOUNT \_\_\_\_\_

**Contract Period**

ORIGINAL START \_\_\_\_\_ END \_\_\_\_\_  
 AMENDMENT START \_\_\_\_\_ END \_\_\_\_\_

**OTHER DEPARTMENTAL REVIEW/COMMENTS:** Approved-Finance Nathan Kennedy 09/28/21

ECAF NO.:  
ECAF RECEIVED:

**BUDGET ORDINANCE**  
**INTRODUCTION SLIP** **SNOHOMISH COUNTY COUNCIL**  
**EXHIBIT #** 2

**FILE** ORD 21-084

TO: Clerk of the Council

TITLE OF PROPOSED ORDINANCE:

~~~~~  
*Japhanie Wright*  
\_\_\_\_\_  
Councilmember Date

Clerk's Action: Proposed Ordinance No. \_\_\_\_\_  
Assigned to: \_\_\_\_\_ Committee of the Whole Date: 10/04/21

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**STANDING COMMITTEE RECOMMENDATION FORM**

On 10/04/21, the Committee considered the item and by \_\_\_ Consensus /  
5 Yeas and 0 Nays, made the following recommendation:

- ~~Move~~ to Council to schedule public hearing \_\_\_\_\_  
**Public Hearing Date** October 25, 2021 at 10:30 a.m. and 6:00 p.m.
- Move to Council as amended to schedule public hearing
- Move to Council with no recommendation

**This item \_\_\_ should/ \_\_\_ should not be placed on the Consent Agenda.**  
(Consent agenda may be used for routine items that do not require public hearing and do not need discussion at General Legislative Session)

**This item \_\_\_ should/ \_\_\_ should not be placed on the Administrative Matters Agenda**  
(Administrative Matters agenda may be used for routine action to set time and date for public hearings)

\_\_\_\_\_  
Committee Chair