# SNOHOMISH COUNTY COUNCIL Snohomish County, Washington

#### NOTICE OF ENACTMENT

NOTICE IS HEREBY GIVEN, that on August 20, 2025, the Snohomish County Council approved Ordinance 25-038.

#### ORDINANCE NO. 25-038

## FINALIZING A SYSTEM OF ASSESSMENT FOR DIKING DISTRICT NO. 2 PURSUANT TO CHAPTER 85.38 RCW

A summary of the ordinance is as follows:

<u>Section 1</u>. The Council finds and determines that the system of assessment for the District, as found in the County Engineer Report dated June 2025, complies with RCW 85.38 and other applicable State laws, and that the system of assessment described in Sections 2 and 3 is hereby finalized.

<u>Section 2</u>. Assessment Zones. The District has two assessment zones; a full benefit zone and a non-benefit zone. Parcels or portions of parcels in Zone 1 shall be assessed a per acre assessment based upon the benefit or use received by the District's operations and facilities and portions of parcels in Zone 2 shall not be assessed because those portions of parcels are outside of the mapped Floodplain and are not benefitted by the District's operations and facilities.

- Zone 1 Any parcels or portions of parcels falling within the FEMA Floodplain. The assessment level for Zone 1 is 100%.
- Zone 2 Portions of parcels that receive no benefit from the District (those portions of parcels located outside of the FEMA Floodplain). Zone 2 is a no-benefit zone in which no assessments are imposed.

### Section 3. System of Assessment.

- (1) Parcels, or portions thereof, receive full benefit of District operations and facilities in Zone 1 and no benefit in Zone 2.
- (2) Assessment rates, expressed as amounts per \$1,000 of revenue raised by the District, shall be as follows:
  - (a) Zone 1 acreage assessment (100% benefit): \$1.80 per acre (\$1,000 | 555.53 acres).
  - (b) Zone 2 non-benefit: \$0.00 per acre (\$0.00 | 1.87 acres).
- (3) The application of the system of assessment to generate \$1,000 of revenue is as follows:

Acreage in Zone 1 (555.53 acres total) \$1,000.00
Acreage in Zone 2 (1.87 acres total) \$0.00

TOTAL \$1,000.00

<u>Section 4.</u> The District shall adopt an annual budget and special assessments based upon application of the finalized system of assessments sufficient to finance the adopted budget. The District shall forward a copy of its resolution approving the budget, the budget and special assessments sufficient to finance the budget to the County Council and County Treasurer, as required by RCW 85.38.170.

<u>Section 5.</u> As provided in RCW 85.38.170, the special assessments shall be collected by the County Treasurer. Notice of the special assessments due may be included in the notice of property taxes due, may be included on separate notice that is mailed with the notice of property taxes due, or may be sent separately from the notice of property taxes due. Special assessments shall be due at the same time property taxes are due and shall constitute liens on the land or improvements upon which

they are imposed. Delinquent special assessments shall be foreclosed in the same manner, and subject to the same time schedules, interest and penalties as delinquent property taxes. The County Treasurer may impose a fee for collection of special assessments not to exceed one percent of the dollar value of special assessments collected.

<u>Section 6.</u> This ordinance supersedes the District's system of assessment last finalized by Snohomish County Ordinance 21-038 adopted on August 25, 2021.

**For More Information:** Copies of the ordinance and related documents are available upon request by calling the Council Office at (425) 388-3494, 1(800) 562-4367 x3494, TDD 1(800) 877-8339, or by e-mailing <a href="Contact.Council@snoco.org">Contact.Council@snoco.org</a>. The ordinance is also available on the Council's website at <a href="https://snohomish.legistar.com/Default.aspx">https://snohomish.legistar.com/Default.aspx</a> (File # 2025-2057).

Dated this 10<sup>th</sup> day of September, 2025.

Deputy Clerk of the Council

Publish: September 17, 2025

SUBMIT AFFIDAVIT TO: County Council

SUBMIT INVOICE TO: DCNR-Surface Water Management - 107027