

1 APPROVED:
2 EFFECTIVE:
3

4 SNOHOMISH COUNTY COUNCIL
5 SNOHOMISH COUNTY, WASHINGTON
6

7 ORDINANCE NO. 25-039
8

9 FINALIZING A SYSTEM OF ASSESSMENT FOR DRAINAGE AND DIKING
10 IMPROVEMENT DISTRICT NO. 7 PURSUANT TO CHAPTER 85.38 RCW
11

12 WHEREAS, RCW 85.38.160 requires that Snohomish County ("County") establish and
13 periodically review a system of assessment for Drainage and Diking Improvement District 7
14 ("District"); and
15

16 WHEREAS, the District's current system of assessment was first established under
17 Ordinance 16-054 and last finalized under Ordinance 20-043 on August 19, 2020; and
18

19 WHEREAS, RCW 85.38.160(4) requires that the County Engineer shall review and the
20 Snohomish County Council ("Council") shall finalize the system of assessment for the District at least
21 once every four years; and
22

23 WHEREAS, the Council has given due consideration to the County Engineer's review
24 system of assessment for the District;
25

26 NOW, THEREFORE, BE IT ORDAINED:
27

28 Section 1. The Council hereby finds and determines that the system of assessment for
29 the District as found in the County Engineer Report dated June 2025, attached as Exhibit A and
30 hereby incorporated by reference, is in accordance with chapter 85.38 RCW and other applicable
31 laws of the State of Washington, and that the system of assessment described in Sections 2 and 3
32 is hereby finalized.
33

34 Section 2. Assessment Zones. The District has two assessment zones; a full benefit
35 zone and a reduced benefit zone. Parcels in both zones shall be assessed a per acre assessment
36 based upon the percentage of the parcel that is located within each zone.
37

38 Zone 1: Includes parcels, or portions thereof, including public and private rights-
39 of-way, located within the District's boundaries and south of Big Ditch
40 Road.
41

42 Zone 2: Includes Big Ditch Road and parcels, or portions thereof, including public
43 and private rights-of-way, located within the District's boundaries and
44 north of Big Ditch Road.
45

Ord. No. 25-039

44
1 Section 3. System of Assessment.
2

- 3 (1) Parcels, or portions thereof, including public and private rights-of-way parcels,
4 receive full benefit of District operations and facilities in Zone 1 and a reduced
5 benefit in Zone 2.
6
7 (2) Assessment rates, expressed as amounts per \$1,000 of revenue raised by the District,
8 shall be as follows:
9
10 (a) Zone 1 acreage assessment (100% benefit):
11 \$0.459805 per acre (\$785.25 | 1745.84 acres).
12 (b) Zone 2 acreage assessment (75% benefit):
13 \$0.337354 per acre (\$214.75 | 636.43 acres).
14
15 (3) The application of the system of assessment to generate \$1,000 of revenue is as
16 follows:

17
18 Acreage in Zone 1 (1729.95 acres total) \$785.29
19 Acreage in Zone 2 (629.47 acres total) \$214.71
20
21 **TOTAL** \$1,000.00
22

23 Section 4. The District shall adopt an annual budget and special assessments based
24 upon application of the finalized system of assessments sufficient to finance the adopted budget.
25 The District is further directed to forward a copy of its resolution approving the budget, the
26 budget and special assessments sufficient to finance the budget to the County Council and to the
27 County Treasurer, in accordance with RCW 85.38.170.
28

29 Section 5. As provided in RCW 85.38.170, the special assessments shall be collected
30 by the County Treasurer. Notice of the special assessments due may be included in the notice of
31 property taxes due, may be included on separate notice that is mailed with the notice of property
32 taxes due, or may be sent separately from the notice of property taxes due. Special assessments
33 shall be due at the same time property taxes are due and shall constitute liens on the land or
34 improvements upon which they are imposed. Delinquent special assessments shall be foreclosed
35 in the same manner, and subject to the same time schedules, interest and penalties as delinquent
36 property taxes. The County Treasurer may impose a fee for collection of special assessments not
37 to exceed one percent of the dollar value of special assessments collected.
38

39 Section 6. This ordinance shall have a prospective effect and shall supersede the
40 District's system of assessment last finalized by Snohomish County Ordinance 20-043 adopted
41 on August 19, 2020.
42
43
44
45

1
2
3 PASSED this ____ day of _____, 2025.
4
5
6

7 SNOHOMISH COUNTY COUNCIL
8 Snohomish County, Washington
9

10
11
12 _____
Chair

13 ATTEST:
14
15

16 _____
17 Asst. Clerk of the Council
18

19 () APPROVED
20

21 () EMERGENCY
22

23 () VETOED
24

25 _____
DATE
26

27
28 _____
County Executive

29 ATTEST:
30
31

32 _____
33
34 Approved as to form only:
35

36  6/23/25
37 _____
38 Deputy Prosecuting Attorney
39
40
41
42
43
44
45

**Drainage and Diking Improvement District 7
Snohomish County, Washington
Review of System of Assessments
County Engineer Report
June 2025**

Introduction

RCW 85.38.160 requires the County to establish and periodically review the system of assessment for Drainage and Diking Improvement District 7 (District). The District's preliminary system of assessment was established by Ordinance No. 16-054 on August 17, 2016.

RCW 85.38.160(4) requires that the system or systems of assessment of each special purpose district be reviewed by the county engineer and finalized by the county legislative authority at least once every four years. Under this statute, the County is reviewing the system of assessment for the second time.

The County Engineer has prepared an ordinance that sets forth the assessment system and rates contained in this report based on a \$1,000 hypothetical budget for the District. The deadline for finalization of the assessment system by ordinance is September 1st in the calendar year of finalization.

Legal Authority and Responsibility

Snohomish County's role in establishing and reviewing a special assessment system is defined in Chapter 85.38 RCW. The statutory procedure for the alternative financing method for special districts, codified as Chapter 85.38 RCW, was adopted in 1985.

Under Chapter 85.38 RCW, the County Engineer has the responsibility for proposing a preliminary system or systems of assessment for a special district. The County Council then holds a public hearing on the preliminary system or systems of assessment proposed by the County Engineer and adopts an ordinance finalizing the system or systems of assessment, including any changes deemed necessary by the County Council. Thereafter the system or systems of assessment shall be reviewed by the County Engineer and finalized by the County Council every four years. The system or systems of assessment must be adopted by the County Council on or before September 1st of the year that the assessment is finalized for use in preparation of the district's budget for the succeeding calendar year.

On or before December 1st, the governing body of the District must adopt a budget for the succeeding year and impose special assessments, pursuant to the system established by the County, in an amount sufficient to finance the budget. The District must immediately forward a copy of the District's resolution and budget to the County Council and the County Treasurer. Although the County Council receives an informational copy of the District's budget, the Council is not required to review and approve the District's budget.

The County Treasurer collects the special assessment which must be due at the same time the property taxes are due. The County Treasurer can, but is not required to, mail the notice of the special assessment on the property tax statement or in the same envelope with the notice of property taxes. The County

Treasurer may also impose a fee for collecting the special assessment, however the treasurer's fee may not exceed one (1) percent of the dollar value of the special assessments collected.

District Background

The District was formed by resolution of the County Commissioners on April 18, 1927. Resolutions were passed by the District on July 1, 2014 and October 20, 2015 annexing territory north to the Snohomish-Skagit County line. A portion of the second annexation in 2015 encompasses former Snohomish County Drainage and Diking Improvement District 9, dissolved by Snohomish County Ordinance 84-100 on October 24, 1984. The District includes approximately 2,356 acres at the conclusion of annexation proceedings in 2015. The land is mostly agricultural land located south of the Snohomish-Skagit County line, north of the Stillaguamish River and mostly west of the Pioneer Highway although small portions of the District extend east of the Pioneer Highway to the toe of the uplands. The District includes a portion of the city of Stanwood and lands within the city contain a mix of uses including municipal, agricultural, retail, educational and residential use. (See Figure 1).

The facilities managed by the District include a series of levees, a system of drainage ditches and tide gates. The most northern part of the District has a portion of benefit provided by facilities owned and operated by Skagit County Drainage District 17.

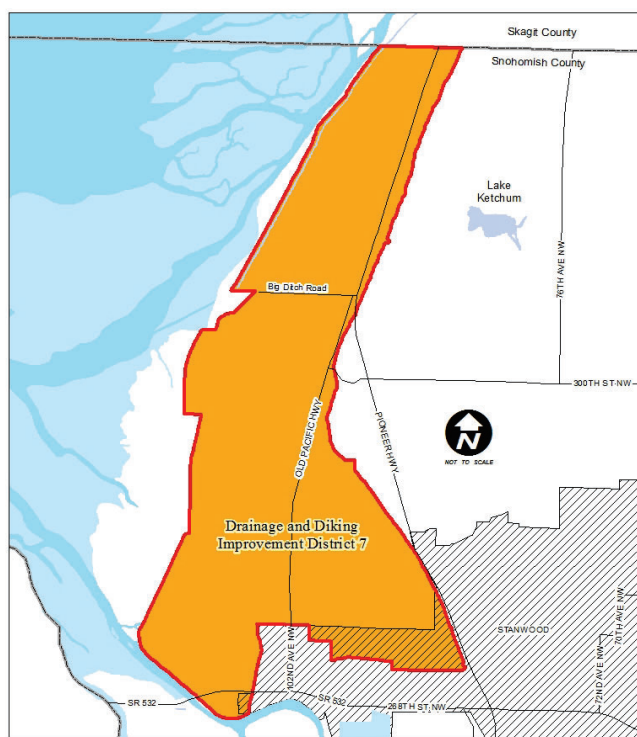


Figure 1

Assessment background

The District annexed territory under the provisions of RCW 85.38.200 in 2014 and 2015. Pursuant to RCW 85.38.200 (4), the exclusive method by which the district can impose assessments upon the annexed territory is contained in RCW 85.38.150 through 85.38.170. The County Engineer developed a preliminary system of assessment that was established by the County Council under Ordinance No. 16-054 on August 17, 2016. The District began assessments under the system starting in 2016.

Commissioners for the District have indicated the established system of assessment meets the needs of the district and the commissioners desire to continue the current system.

Present Assessment Method

The District will continue the current acreage-based assessment system for a hypothetical \$1,000 budget, to meet the intent of Chapter 85.38 RCW. The system of assessments for the District consists of two zones. Each of the zones is defined as follows:

- ZONE 1 – Includes parcels, or portions thereof, including public and private rights-of-way, which are within the district and south of Big Ditch Road. Parcels, or portion thereof, within Zone 1 receive full benefit of the operations and facilities of the District. Zone 1 parcels, or portions thereof, will be assessed the full 100% per acre assessment.
- ZONE 2 – Includes parcels, or portions thereof, including public and private rights-of-way, which are within the district and north of Big Ditch Road. Big Ditch Road lies within Zone 2. Parcels, or portions thereof, within Zone 2 receive a reduced benefit of the operations and facilities of the District as a portion of benefit is provided by facilities not owned by the District. Zone 2 parcels, or portions thereof, will be assessed a reduced 75% per acre assessment.

The determination of which zone properties are included in shall be based on records and mapping of Snohomish County.

Assessment Levels

Prior to December 1, 2025, the District will submit to the County Council and County Treasurer the budget for the coming year (2026 Budget). The 2025 District budget is \$27,502.08. This budget amount is based on a Zone 1 assessment rate of \$12.37 per acre and a Zone 2 rate of \$9.28 per acre. The rates for each zone based on a hypothetical budget of \$1,000 are:

Acreage Assessments for Zone 1 and Zone 2:

Based upon areas in Zone 1 totaling 1745.84 acres and Zone 2 of 636.43 acres, the associated dollar value of benefits for a hypothetical \$1,000 budget is:

Zone 1 Rate = \$1,000 / (Zone 1 acres + 0.75 * Zone 2 acres) = \$0.449805

Zone 2 Rate = Zone 1 Rate x 0.75 = \$0.337354

Assessment Summary:

Zone 1 Acreage Assessment (total):	\$785.29
<u>Zone 2 Acreage Assessment (total):</u>	<u>214.71</u>
Total:	\$1,000.00

Recommendation

The assessment method as reviewed is consistent with the requirements of Chapter 85.38 RCW. I reviewed the District's system of assessment as required by RCW 85.38.160(4). After completing this review, I recommend that the County Council adopt the attached ordinance finalizing a system of assessments for Drainage and Diking Improvement District No. 7 pursuant to Chapter 85.38 RCW.

Reviewed by:
McCormick,
Douglas

 Digitally signed by McCormick,
Douglas
Date: 2025.06.06 16:01:10 -07'00'


Douglas W. McCormick, P.E.
Public Works Deputy Director/County Engineer

6/6/2025

Date

Prepared by:

Barbeau, Kent

 Digitally signed by Barbeau,
Kent
Date: 2025.06.06 14:39:56
-07'00'

Kent Barbeau
Project Specialist IV- Conservation & Natural
Resources Surface Water Management

06/06/2025

Date

Drainage and Diking Improvement District No. 7 Maps

[illegible]

Drainage and Diking Improvement District No. 7



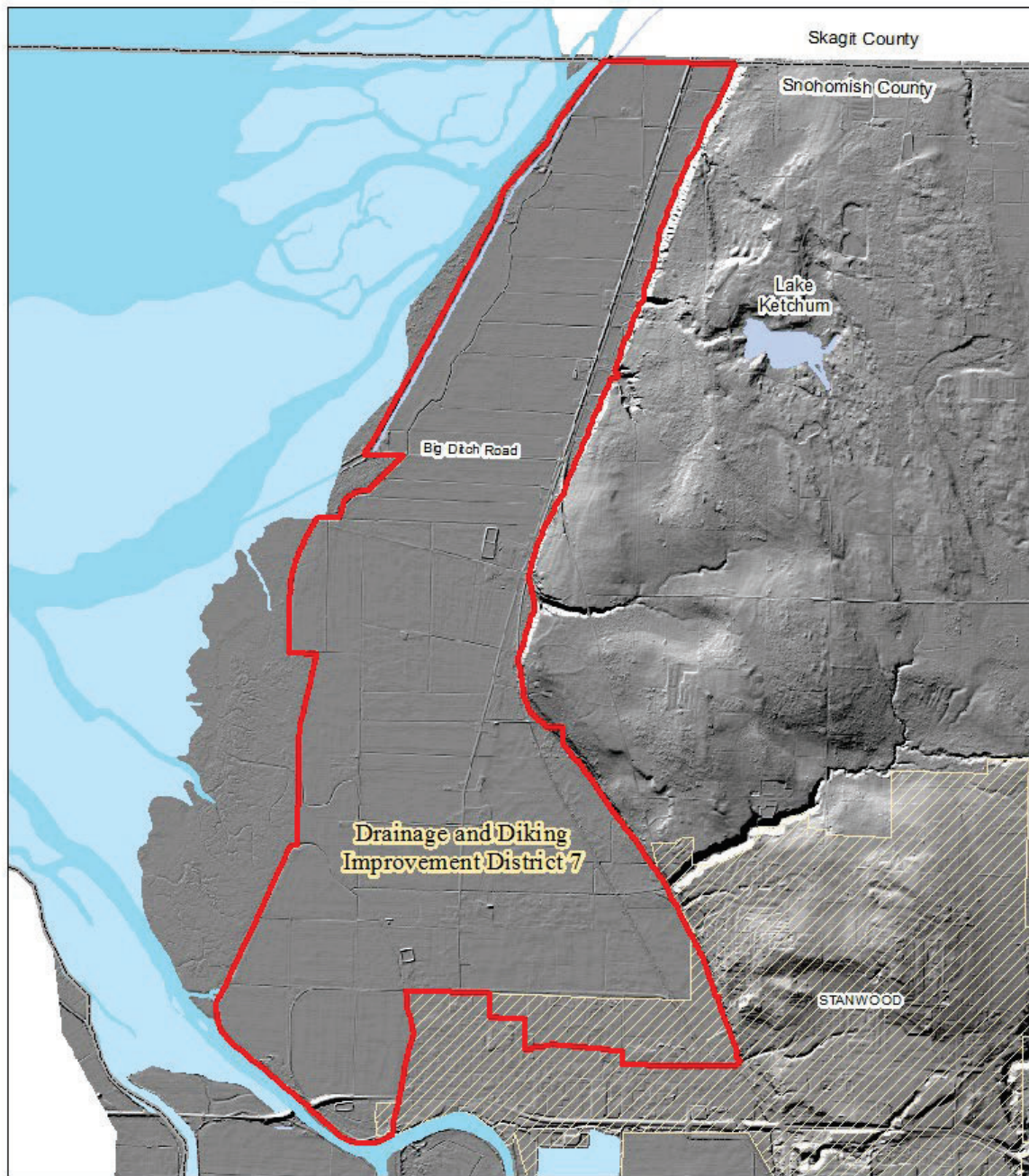
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Snohomish County

PUBLIC WORKS
SURFACE WATER MANAGEMENT
(425) 388-3454

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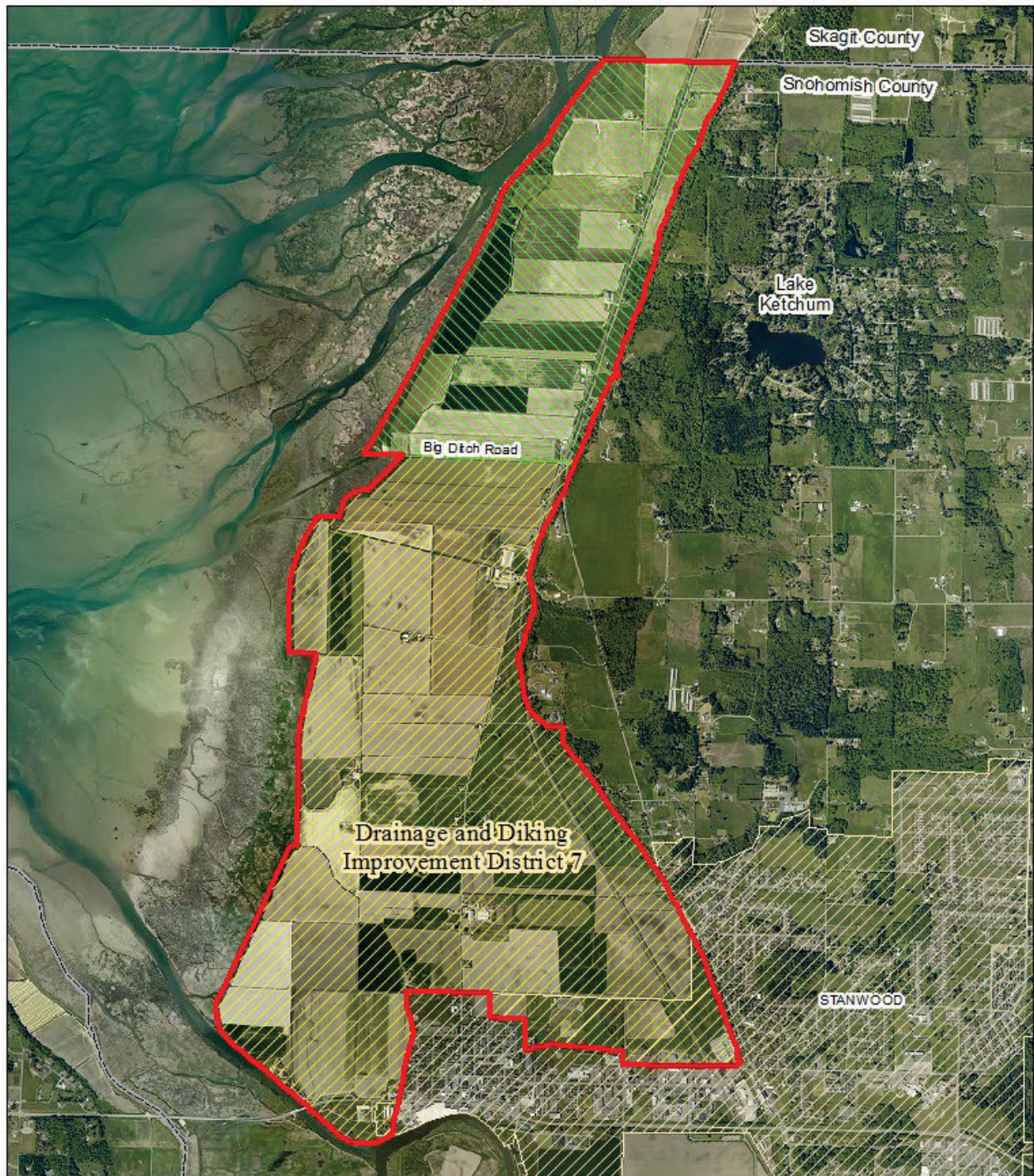
Drainage and Diking Improvement District No. 7



NOT TO SCALE



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Drainage and Diking Improvement District No. 7

Assessment Zones

- Zone 1
- Zone 2



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