

1 APPROVED:  
2 EFFECTIVE:  
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6 SNOHOMISH COUNTY COUNCIL  
7 SNOHOMISH COUNTY, WASHINGTON  
8

9 ORDINANCE NO. 25-041  
10

11 FINALIZING A SYSTEM OF ASSESSMENT FOR THE MARSHLAND FLOOD  
12 CONTROL DISTRICT PURSUANT TO CHAPTER 85.38 RCW  
13

14 WHEREAS, RCW 85.38.160 requires that Snohomish County ("County") establish and  
15 periodically review a system of assessment for the Marshland Flood Control District ("District");  
16 and  
17

18 WHEREAS, the District's current system of assessment was readopted under  
19 Ordinance 20-045 on August 19, 2020; and  
20

21 WHEREAS, RCW 85.38.160(4) requires that the County Engineer shall review, and the  
22 Snohomish County Council ("Council") shall finalize the system of assessment for the District at  
23 least once every four years; and  
24

25 WHEREAS, the Council has given due consideration to the County Engineer's  
26 review of the District's system of assessment;  
27

28 NOW, THEREFORE, BE IT ORDAINED:  
29

30 Section 1. The Council hereby finds and determines that the proposed system  
31 of assessment for the District, as found in the County Engineer Report dated June 2025,  
32 attached as Exhibit A and hereby incorporated by reference, is in accordance with chapter  
33 85.38 RCW and other applicable laws of the State of Washington, and that the proposed  
34 system of assessment described in Sections 2 and 3 is hereby finalized.  
35

36 Section 2. Assessment Zones.  
37

38 (1) The District is divided into three assessment zones; Zones 1, 2 and 3.

39 (a) Parcels, or portions thereof, including public and private rights-of-way parcels, in  
40 Zone 1 are within the 100-year floodplain and are not riverward of the levee  
41 system. Zone 1 parcels, or portions thereof, receive full benefit of the operations  
42 and facilities of the District.

43 (b) Parcels, or portions thereof, including public and private rights-of-way parcels, in  
44 Zone 2 are outside the 100-year floodplain and are not riverward of the levee

- 1 system. Zone 2 parcels, or portions thereof, receive no direct flood protection, but  
2 do benefit from use of the other drainage operations and facilities of the District.
- 3 (c) Parcels, or portions thereof, including public and private rights-of-way parcels, in  
4 Zone 3 are within the 100-year floodplain and outside the levee system of the  
5 District where they receive no benefit from District facilities. Zone 3 is a non-  
6 benefit zone.
- 7
- 8 (2) The determination of whether a parcel, or portion thereof, is located in a particular  
9 zone shall be based on records and mapping of Snohomish County.

10

11 Section 3. System of Assessment.

12

- 13 (1) Zone 1 – Parcels, or portions thereof, including public and private rights-of-way  
14 parcels, in Zone 1 receive full benefit of District operations and facilities. Parcels, or  
15 portions thereof, within this zone will be assessed in the following manner: 70% of  
16 the assessment will be based on acreage and 30% will be based on impervious  
17 property improvements as determined from current County aerial imagery or physical  
18 inspection.
- 19
- 20 (2) Zone 2 – Parcels, or portions thereof, including public and private rights-of-way  
21 parcels, in Zone 2 receive a lower level of benefit of District operations and facilities  
22 due to their elevation above the 100-year floodplain. Parcels, or portions thereof,  
23 within this zone will be assessed in the following manner: 100% of the assessment  
24 will be based on impervious property improvements as determined from current  
25 County aerial imagery or physical inspection.
- 26
- 27 (3) Zone 3 – Parcels, or portions thereof, including public and private rights-of-way  
28 parcels, within this zone receive no direct benefit of District operations and facilities  
29 as they lie riverward of the levee system. Parcels in Zone 3 will not be assessed.
- 30
- 31 (4) Improvements in Zones 1 and 2 – Improvements shall be defined to include  
32 constructed features that prevent or inhibit infiltration of water or cause water to run  
33 off in greater quantities or at a greater rate of flow than under natural conditions.  
34 Improvements shall include but not be limited to buildings, parking areas and  
35 compacted or paved roads and driveways. Parcels with improvements in a residential  
36 or agriculture land use code as defined by the Snohomish County property use codes  
37 0XX, 1XX, 515, 8XX and 9XX shall be assigned 1 (one) Equivalent Residential Unit  
38 or ERU based on the statistical average of 6,500 square feet of impervious area. For  
39 commercial parcels with County property land use codes 2XX through 7XX (with the  
40 exception of 456 and 515) and all public and private right-of-way parcels not  
41 assigned a property use code, 1 (one) ERU will be equivalent to 6,500 square feet of  
42 impervious area with fractional ERUs rounded to two decimal places. The definition  
43 of impervious area shall be limited to paved surfaces, gravel surfaces, hard compacted  
44 dirt and non-raised, permanent structures (i.e. buildings). An exemption to the  
45 improvement assessment (ERU) will be given to commercial parcels and rights-of-

way parcels for the portion of these parcels whose improvements drain to an engineered infiltration/retention facility approved by the governing jurisdiction. Only improved areas within the parcels or right-of-way parcels that do not drain to the approved infiltration/retention facility will be assessed based upon ERUs defined by 6,500 square feet of impervious area with fractional ERUs rounded to two decimal places.

(5) Assessment rates, expressed as amounts per \$1,000 of revenue raised by the District, shall be as follows:

- (a) Zone 1 acreage assessment:  
\$0.114539 per acre (\$700 / 6,111.48 acres).
- (b) Zone 1 and 2 improvement assessment:  
\$0.338448 per ERU (\$300 / 886.40 ERUs).

(6) The application of the system of assessment to generate \$1,000 of revenue is as follows:

Acreage in Zone 1 (6,111.48 acres total)	\$700
Improvement assessment in Zone 1 and Zone 2 (886.40 ERUs total)	<u>\$300</u>
<b>TOTAL</b>	<b>\$1,000</b>

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

Section 5. As provided in RCW 85.38.170, the special assessments shall be collected by the County Treasurer. Notice of the special assessment 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.

Section 6. This ordinance shall have a prospective effect and shall supersede the District's system of assessment last finalized by Snohomish County Ordinance 20-045 adopted on August 19, 2020.

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PASSED this \_\_\_\_ day of \_\_\_\_\_, 2025.

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

\_\_\_\_\_  
Chair

ATTEST:

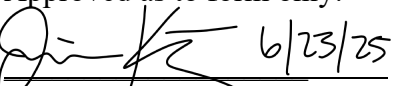
\_\_\_\_\_  
Asst. Clerk of the Council

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

\_\_\_\_\_  
DATE

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

ATTEST:

Approved as to form only:  
  
\_\_\_\_\_  
Deputy Prosecuting Attorney

**Marshland Flood Control District  
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 the Marshland Flood Control District (District). The District's preliminary system of assessment was established by Ordinance 15-029 on June 3, 2015.

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 1<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup>, 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 Marshland Flood Control District was formed in 1952 and includes approximately 6,280 acres of mostly agricultural land located south of the Snohomish River and mostly west of State Route (SR) 9 although a portion of the District extends east of SR 9 (See Figure 1). The facilities managed by the District include a series of levees, a system of drainage ditches and a pumping station.

The District boundary includes portions of the City of Everett. The District, the City of Everett and Snohomish County have an interlocal agreement that delineates areas of impact on the District. The agreement designates payment to the District by the County and City for these areas of impact. The interlocal agreement is not related to the District's current system of assessment.

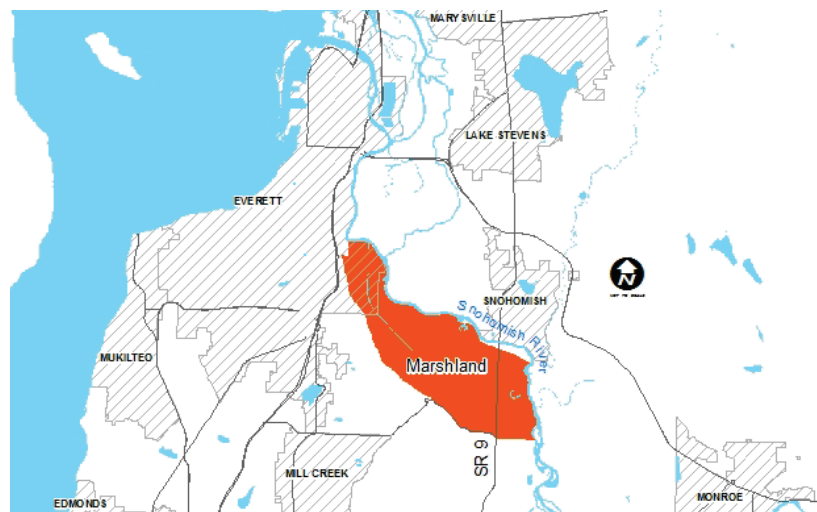


Figure 1

### **Assessment background**

The District passed Resolution 2014-01 (Attachment 2) on July 7, 2014, indicating the District's intent to use the alternative method of financing set forth in RCW 85.38.140 through RCW 85.38.170. The County Engineer developed a preliminary system of assessment that was established by the County Council under Ordinance No. 15-029 on June 3, 2015 and readopted under Ordinance 20-045 on August 19, 2020. The District began assessments under the system starting in 2016.

### **Present Assessment Method**

The commissioners for the District have requested that the current system of assessment be continued without change. Pursuant to RCW 85.38.150, special assessments may be imposed only on real property within the district which will receive a special benefit from the operations and facilities maintained by the district. Special assessments imposed upon real property land and improvements shall be a function of the dollar value of benefit or use per acre and dollar value of benefit or use per type or class of improvement and the assessment zone within which the real property is located. Differing assessment zones are to be established where properties within a district receive a different relative ratio of benefit or use per acre and type or class of improvement from the operations and facilities of the special district.

The established system of assessments for the District consists of a three-zone classification system with acreage and improvement assessments determined as follows:

- ZONE 1 – Includes parcels, or portions thereof, including public and private rights-of-way, which are within the 100-year floodplain elevation and are not riverward of the levee system. 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 a per acre assessment and the improvement/ERU assessment.
- ZONE 2 – Includes parcels, or portions thereof, including public and private rights-of-way, which are outside the 100-year flood plain elevation and are not riverward of the levee system. Parcels, or portions thereof, within Zone 2 receive no direct flood protection, but do benefit from use of the other drainage operations and facilities of the District. Zone 2 parcels, or portions thereof, will not be assessed a per acre assessment, but will be assessed an improvement/ERU assessment.
- ZONE 3 – Includes parcels, or portions thereof, including public and private rights-of-way, which are within the 100-year floodplain and riverward of the levee system. Zone 3 parcels or portions thereof, receive no direct benefit from district facilities. Zone 3 is a non-benefit zone. Zone 3 parcels, or portions thereof, will not be assessed an acreage or improvement/ERU assessment.

The determination of which zone or zones parcels are included in shall be based on records and mapping of Snohomish County (Attachment 1).

Improvements shall be defined to include constructed features that prevent or inhibit infiltration of water or cause water to run off in greater quantities or at a greater rate of flow than under natural conditions. Improvements shall include but not be limited to buildings, parking areas and compacted or paved roads and driveways.

Parcels with improvements in a residential or agriculture property use code as defined by the Snohomish County property use codes 0XX, 1XX, 515, 8XX and 9XX shall be assigned 1 (one) Equivalent Residential Unit or ERU based on the statistical average of 6,500 square feet of impervious area where the average is derived from a sample of impervious surface measurements for parcels within the district boundary. Commercial parcels with County property use codes 2XX through 7XX (with the exception of 456 and 515) and all public and private rights of way not assigned a property use code will be assessed 1 (one) ERU per 6,500 square feet of impervious area with fractional ERUs rounded to two decimal places (e.g. 9000 square feet of impervious equals 1.38 ERUs). Commercial parcels and rights of way vary too much in size and impervious land cover to compute a meaningful average.

An exemption to the improvement assessment (ERU) will be given to commercial parcels and rights-of-way parcels for the portion of these parcels whose improvements drain to an engineered infiltration/retention facility approved by the governing jurisdiction. Parcels with infiltration/retention facilities receive reduced drainage benefits from the district as waters draining to such systems are not required to be handled by district drainage facilities such as ditches and pump stations. If the entire area of a parcel is not served by the infiltration/retention system, only improved areas within the parcel or

right-of-way parcel that do not drain to the approved infiltration/retention facility will be assessed based upon ERUs defined by 6,500 square feet of impervious area with fractional ERUs rounded to two decimal places.

Acreage Assessments for Zone 1 and Zone 2:

The total acreage assessment shall be \$700.00 of a \$1,000 hypothetical budget. The \$700 total represents 70% of the \$1,000 budget collected. The 70% level was determined to reflect the anticipated amount of funds dedicated toward land-based benefits (drainage and flood prevention of cultivation land) the District provides as opposed to use-based benefits.

Acreage Assessment for Zone 1:

Based upon areas in Zone 1 of 6,111.48 acres, the associated dollar value of benefits for a \$1,000 hypothetical assessment is:

$$\text{Zone 1} = \$0.114539 \text{ per acre } (\$700 / 6,111.48 \text{ acres})$$

There is no Zone 2 or Zone 3 acreage assessment.

Improvement (ERU) Assessment for Zone 1 and Zone 2:

The total improvement assessment shall be \$300.00 (or 30%) of a \$1,000 hypothetical budget.

Based upon improvements in Zone 1 and Zone 2 of 886.4 ERUs, the associated dollar value of benefits for a \$1,000 hypothetical assessment is:

$$\text{Zone 1 and 2} = \$0.338448 \text{ per ERU } (\$300 / 886.4)$$

There is no Zone 3 improvement assessment.

Assessment Summary:

The assessment shares of a \$1,000 hypothetical budget are as follows:

Zone 1 Acreage Assessment (total):	\$700.00
<u>Zones 1 and 2 Improvement Assessment (total):</u>	<u>\$300.00</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 Marshland Flood Control District pursuant to Chapter 85.38 RCW.

Reviewed by:

McCormick, Douglas

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McCormick, Douglas  
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6/11/2025

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

Date

Prepared by:

Barbeau,  
Kent

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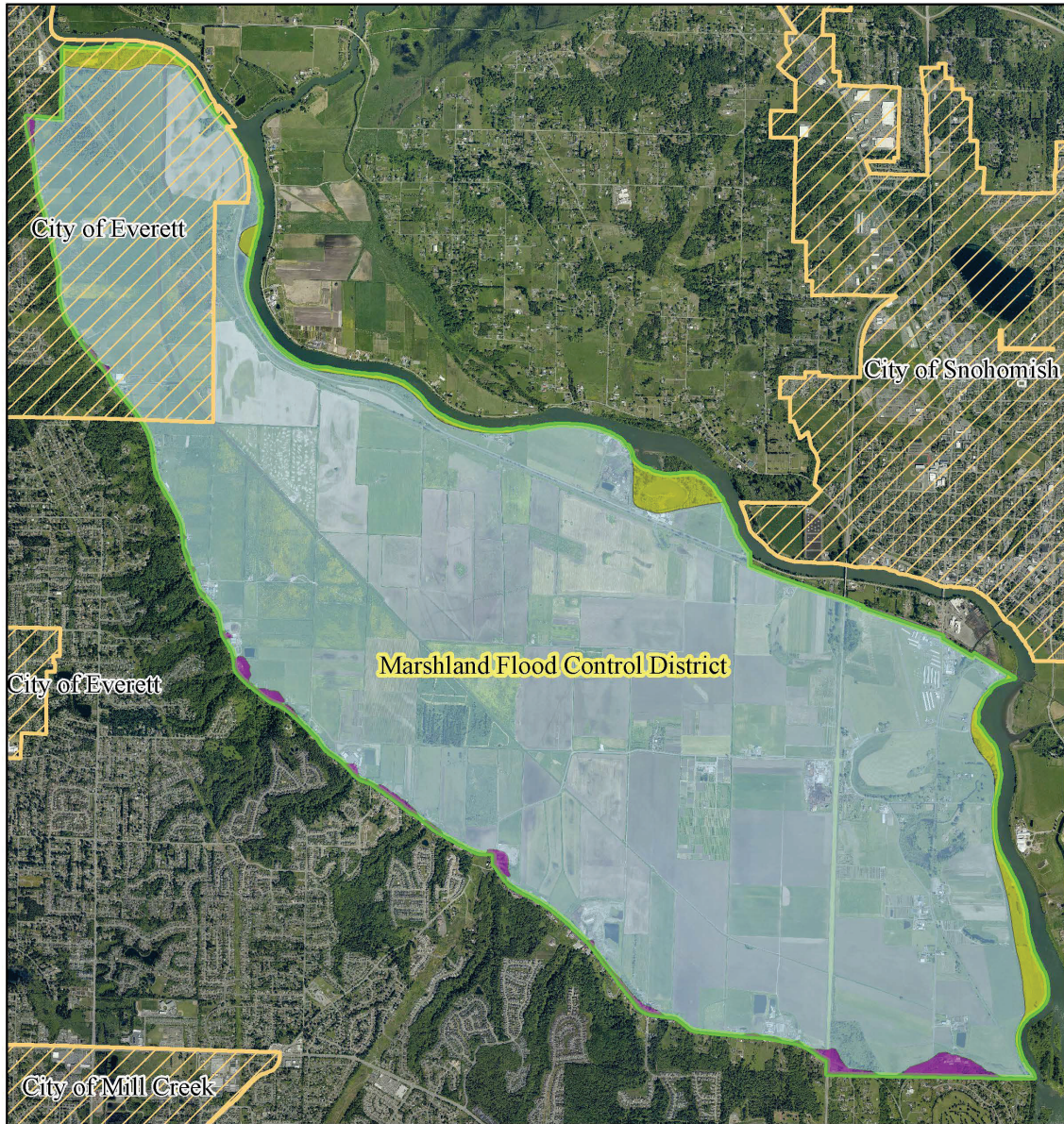
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Kent Barbeau  
Project Specialist IV- Conservation & Natural  
Resources Surface Water Management

Date

# Attachment 1

## Marshland Flood Control District Maps



### Marshland Flood Control District Assessment Zones

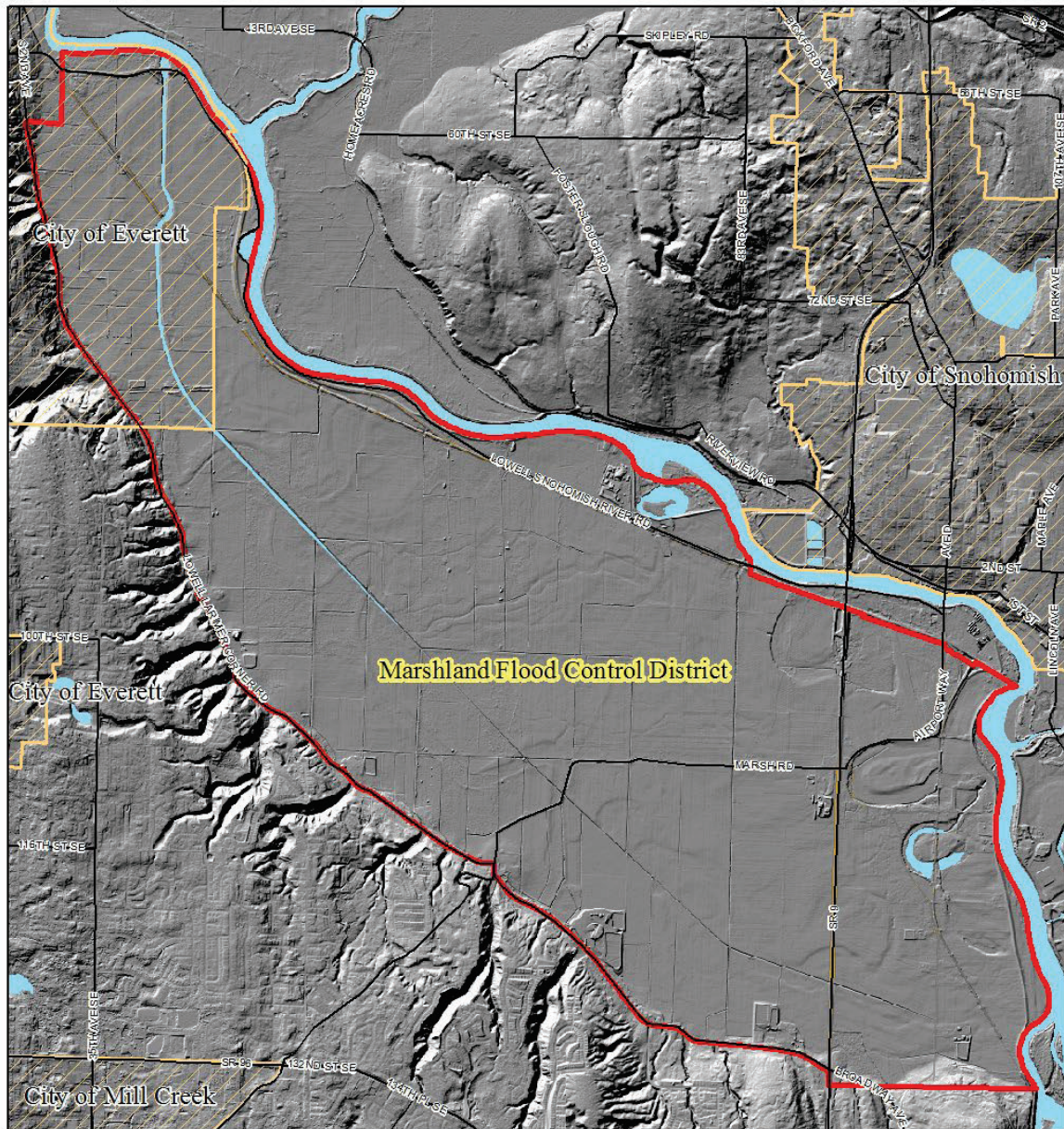
All maps, data, and information set forth herein ("Data"), are for illustrative purposes only and are not to be considered an official statement, or representation of, the Snohomish County Code. Amendments and updates to the Data, together with other applicable County Code provisions, may apply which are not depicted herein. Snohomish County makes no representation or warranty concerning the content, accuracy, currency, completeness or quality of the Data contained herein and expressly disclaims any warranty of merchantability or fitness for any particular purpose. All persons accessing or otherwise using this Data assume all responsibility for use thereof and agree to hold Snohomish County harmless from and against any damages, loss, claim or liability arising out of any error, defect or omission contained within said Data. Washington State Law, Ch. 42.56 RCW, prohibits state and local agencies from providing access to lists of individuals intended for use for commercial purposes and, thus, no commercial use may be made of any Data comprising lists of individuals contained herein.

Cities	District Zones
 City of Everett	 1
 District Boundary	 2
	 3



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Marshland Flood Control District Topography

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## **Attachment 2**

### **Marshland Flood Control District Resolution 2014-01**

**MARSHLAND FLOOD CONTROL DISTRICT  
NEW ASSESSMENT METHOD AUTHORITY**

**Resolution No. 2014-01**

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RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE  
MARSHLAND FLOOD CONTROL DISTRICT INDICATING ITS  
INTENTION TO USE THE ALTERNATIVE OPTIONAL METHOD OF  
FINANCING SET FORTH IN RCW 85.38.140 THROUGH 85.38.170 IN  
PLACE OF RCW 86.09.382 THROUGH 86.09.463 FOR MEASURING AND  
IMPOSING DISTRICT ASSESSMENTS AND ADOPTING BUDGETS

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WHEREAS, the Marshland Flood Control District (MFCD) was established pursuant to RCW Chapter 86.09 and has continued to operate under such statutory chapter since its creation; and

WHEREAS, MFCD has heretofore only used a per acre assessment methodology which made imposition of assessments very easy under RCW Chapter 86.09; but

WHEREAS, MFCD now believes it needs to add a land use element for assessment in order to be able to more fairly determine the benefit MFCD facilities provide to landowners; and

WHEREAS, adding a land use element under RCW Chapter 86.09 involves more than 25 statutory sections; and

WHEREAS, Snohomish County, which must approve MFCD assessment methodology, is much more familiar with other special purpose district assessment methodologies based on RCW Chapter 85.38; and



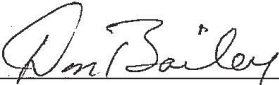
WHEREAS, RCW Chapter 85.38 provides that MFCD, as a special district in existence prior to July 28, 1985 may, as an alternate optional method of financing conform with RCW 85.38.140 through 85.38.170 which is a more modern and streamlined method for imposing assessments; NOW, THEREFORE

THE BOARD OF COMMISSIONERS OF THE MARSHLAND FLOOD CONTROL DISTRICT, SNOHOMISH COUNTY, STATE OF WASHINGTON, HEREBY RESOLVES THAT:

The Marshland Flood Control District hereby indicates its intention to conform with the alternate optional method of financing for special districts in existence prior to July 28, 1985 by adopting this Resolution to use RCW 85.38.140 through 85.38.170 for adoption of a new method of assessment which will add a land use element, but otherwise reserves its rights under state statutes to continue operating under RCW Chapter 86.09 until or unless differently resolved.

RESOLVED this 7th day of July, 2014 at the regularly scheduled meeting of the MFCD Board of Commissioners.

MARSHLAND FLOOD CONTROL DISTRICT By:

  
Don Bailey, Chairperson

  
Marv Thomas, Commissioner

\_\_\_\_\_  
Tim Stocker, Commissioner

*Attest and Approved As To Form:*

  
Gary W. Brandstetter, Secretary/Manager and Legal Counsel