

SNOHOMISH COUNTY COUNCIL
PUBLIC HEARING PACKET

BUDGET ORDINANCE 21-086

Fixing Conservation Futures Property Tax

ECAF: 2021-0758

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

Staff Person: Jim Martin

DPA: George Marsh

EXHIBIT LIST

Click on Exhibit No. to view document

Exhibit No.	Date	Exhibit Description
1.	09/28/21	ECAF
2.	09/29/21	Ordinance Introduction Slip - signed

1 SNOHOMISH COUNTY COUNCIL
2 Snohomish County, Washington

3
4 ORDINANCE NO. 21-086

5
6 RELATING TO PROPERTY TAXES;
7 FIXING THE 2022 CONSERVATION FUTURES PROPERTY TAX LEVY FOR
8 SNOHOMISH COUNTY AND 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 Snohomish County is \$170.464 billion which is subject to adjustment for senior citizens
16 exemptions as provided for in RCW 84.36.381, omitted assessments as provided for in
17 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 2022 conservation futures tax levy within the limits imposed by chapter
29 84.55 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 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 Chapter 84.68 and 84.69 RCW; and
39

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

43 NOW, THEREFORE, BE IT ORDAINED:

ORDINANCE NO. 21-086
RELATING TO PROPERTY TAXES;
FIXING THE 2022 CONSERVATION FUTURES
PROPERTY TAXLEVY FOR SNOHOMISH COUNTY
AND PRESERVING FUTURE LEVY CAPACITY – Page 1 of 3

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

2022 CONSERVATION FUTURES PROPERTY TAX LEVY

Use of Funds	Estimated Levy Rate	Levy Amount
Conservation Futures Levy	.0258	\$4,390,748

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

(a) to include an increase above the County’s 2021 levy amount as authorized by separate ordinance pursuant to RCW 84.55.120

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

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

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

Section 3. Any unused conservation futures property tax levy capacity for the 2022 tax year is reserved for future levy as provided by RCW 84.55.092.

1
2 PASSED this ____ day of November, 2021.

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4 SNOHOMISH COUNTY COUNCIL
5 Snohomish County, Washington

6
7 _____
8 Council Chair

9 ATTEST:

10
11 _____
12 Clerk of the Council

- 13
14
15 () APPROVED
16 () EMERGENCY
17 () VETOED

18 DATE: _____
19

20
21 _____
22 County Executive

23
24 ATTEST:

25
26
27 _____
28
29 Approved as to form only:

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31
32 /s/ George B. Marsh 9/23/2021
33 Deputy Prosecuting Attorney
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Executive/Council Action Form (ECAF)

EXHIBIT # 1

FILE ORD 21-086

ITEM TITLE:

..Title

Ordinance 21-086, relating to property taxes, fixing the 2022 Conservation Futures 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: The purpose of this ordinance is to fix the 2022 Conservation Futures property tax levy.

BACKGROUND: This Ordinance sets the levy amount for Snohomish County Conservation Futures Property Tax. This Ordinance sets the levy amount at 101%, of the 2021 levy amount, plus any additional amounts under the new construction, improvements to property and state-assessed property provisions of RCW 84.55.010.

FISCAL IMPLICATIONS:

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

REVENUE: FUND, AGY, ORG, REV, SOURCE	CURRENT YR	2ND YR	1ST 6 YRS
Conservation Futures Property Tax	\$4,390,748		
TOTAL	\$4,390,748		

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 SNOHOMISH COUNTY COUNCIL
INTRODUCTION SLIP EXHIBIT # 2

TO: Clerk of the Council

FILE ORD 21-086

TITLE OF PROPOSED ORDINANCE:

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

Clerk's Action: Proposed Ordinance No. \_\_\_\_\_

Assigned to: \_\_\_\_\_ Committee of the Whole Date: 10/04/21

~~~~~  
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