

1 SNOHOMISH COUNTY COUNCIL
2 Snohomish County, Washington

3
4 ORDINANCE NO. 24-076

5
6 RELATING TO PROPERTY TAXES;
7 FIXING THE 2025 ROAD PROPERTY TAX LEVY FOR SNOHOMISH COUNTY AND
8 PRESERVING FUTURE LEVY CAPACITY
9

10 WHEREAS, the 2025-2026 budget for Snohomish County contains detailed
11 listings of various revenues, including property taxes; and
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13 WHEREAS, a preliminary estimated assessed value of taxable real property in
14 unincorporated Snohomish County is \$91.9 billion which is subject to adjustment for
15 senior citizens exemptions as provided for in RCW 84.36.381, omitted assessments as
16 provided for in RCW 84.40.080, and other adjustments as provided by law; and
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18 WHEREAS, pursuant to chapter 84.55 RCW a taxing jurisdiction may levy
19 property taxes in an amount no greater than the highest regular tax which could have
20 been lawfully levied beginning with the 1985 levy multiplied by a limit factor; and
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22 WHEREAS, the limit factor for taxing jurisdictions with a population of 10,000 or
23 greater is the lesser of 101% or 100% plus inflation, which, as of August 30, 2024, has
24 been determined to be more than 101% for 2025; and
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26 WHEREAS, the County Council has determined that there is a need for an
27 increase in the 2024 road property tax levy within the limits imposed by chapter 84.55
28 RCW as authorized by separate ordinance pursuant to RCW 84.55.120; and
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30 WHEREAS, the County Council desires to protect the County's future levy
31 capacity pursuant to RCW 84.55.092; and
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33 WHEREAS, the property tax levy set out in Section 1 is intended to include
34 additional amounts, if any, that may be allowed under the new construction, increases in
35 assessed value due to construction of wind turbine facilities, improvements to property
36 and state-assessed property provisions of RCW 84.55.010 and, as provided pursuant to
37 RCW 84.55.070, the refund provisions of chapters 84.68 and 84.69 RCW; and
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39 WHEREAS, the Snohomish County Council finds that the levy of road property
40 taxes set forth in this ordinance is in the best interests of the County;
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2 NOW, THEREFORE, BE IT ORDAINED:
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4 Section 1. The annual amount of road property tax levy necessary to raise the
5 amount of revenues required by Snohomish County for expenditure during calendar
6 year 2025 is hereby levied upon all real and personal property subject to taxation in
7 unincorporated Snohomish County as set forth in the table below:
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9 2025 ROAD PROPERTY TAX LEVY
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Use of Funds	Estimated Levy Rate	Levy Amount
Road Levy	\$.8427	\$77,452,576

11
12 Section 2. The amount set forth in Section 1 is hereby levied upon all real and
13 personal property in accordance with certified assessed values and the completed tax
14 rolls of Snohomish County for collection in 2025. That estimated road property tax levy
15 amount is intended:
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17 (a) to include an increase above the County's 2024 levy amount as
18 authorized by separate ordinance pursuant to RCW 84.55.120;
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20 (b) to include any additional amounts allowed under (i) the new
21 construction, increases in assessed value due to construction of wind turbine
22 facilities, improvements to property and state-assessed property provisions of
23 RCW 84.55.010 and, (ii) as provided pursuant to RCW 84.55.070, the refund
24 provisions of chapters 84.68 and 84.69 RCW, and
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26 (c) to exclude any amounts in excess of 101% of the 2025 levy amount
27 plus those additional amounts described in paragraph (b) above,
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29 and shall be adjusted by the County Assessor when property values are certified.
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31 Section 3. Any unused road property tax levy capacity for the 2025 tax year is
32 reserved for future levy as provided by RCW 84.55.092.
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34 PASSED this _____ day of November, 2024.
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36 SNOHOMISH COUNTY COUNCIL
37 Snohomish County, Washington
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39 _____
40 Council Chair
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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 8/23/2024
Deputy Prosecuting Attorney