1	APPROVED: 8/20/2025
2	EFFECTIVE: 9/18/2025
3	
4	CNOTIONIGH COLDITY COLDICH
5	SNOHOMISH COUNTY COUNCIL
6	SNOHOMISH COUNTY, WASHINGTON
7	ODDBIANCENO 05 040
8	ORDINANCE NO. 25-043
9	
10	FINALIZING A SYSTEM OF ASSESSMENT FOR STILLAGUAMISH FLOOD CONTROL
11	DISTRICT PURSUANT TO CHAPTER 85.38 RCW
12	
13	WHEREAS, RCW 85.38.160 requires that Snohomish County ("County") establish and
14	periodically review a system of assessment for the Stillaguamish Flood Control District
15	("District"); and
16	
17	WHEREAS, the District's current system of assessment was first established under
18	Ordinance 95-028 and last finalized under Ordinance 20-042 on August 19, 2020; and
19	
20	WHEREAS, RCW 85.38.160(4) requires that the County Engineer shall review and the
21	Snohomish County Council ("Council") shall finalize the system of assessment for the District at
22	least once every four years; and
23	
24	WHEREAS, the Council has given due consideration to the County Engineer's review of
25	the District's system of assessment;
26	
27	NOW, THEREFORE, BE IT ORDAINED:
28	
29	Section 1. The Council, having made all revisions to the assessment system it deems
30	necessary, hereby finds and determines that the assessment system for the District, as found in
31	the County Engineer Report dated June 2025, attached as Exhibit C and hereby incorporated by
32	reference, is in accordance with Chapter 85.38 RCW and other applicable laws of the State of
33	Washington, and that the assessment system described in Sections 2, 3 and 4 is hereby finalized.
34	
35	Section 2. The system of assessments for the District is divided into two components:
36	
37	1) Forty percent of the total assessment is levied as a per acre charge on all property
38	within District boundaries.
39	
40	2) The remaining sixty percent is levied as a charge per improvement, with
41	improvements defined as follows:
42	
43	a) A single-family residence equals one improvement.
44	b) Land owned and maintained for transportation infrastructure is charged at
45	the rate of one improvement for each acre of right-of-way. Transportation

Section 3. Separate assessment levels are established for four main zones consisting of nine geographic subzones as depicted in Exhibit A, which by this reference is incorporated herein. The assessment levels for these zones vary from zero for the non-benefit zone to one hundred percent of the full assessment specified in Section 2 above.

right-of-way in the District includes Snohomish County roads and the

The geographic subzones and assessment levels shall be the following:

Burlington Northern Santa Fe railroad.

	Subzone	Assessment Level
1	Port Susan	100%
2	Florence Island	100%
3	Leque Road	100%
4	Church Creek	100%
5	Drainage District 12	50%
6	Norman Road	50%
7	Stillaguamish	50%
8	Marine Drive/Pioneer Highway	30%
9	Non-benefit	0%

Exhibit B, which by this reference is incorporated herein, presents the total number of acres and improvements by zone. Exhibit B also presents the associated dollar value of benefits for a \$1,000 hypothetical assessment, which has been computed in accordance with RCW 85.38.160.

Section 4. The District shall adopt an annual budget and special assessments based upon application of the system of assessments established by this ordinance 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 82.38.170.

 Section 5. As provided in the 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 the property taxes due, may be included on a 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 the special assessments collected.

1 2 3		ment finalized by this ordinance shall supersede the d by the adoption of Snohomish County Ordinance
4	110. 20 0 12 011 rtagast 17, 2020.	
5		
6	PASSED this 20th day of August, 2025.	
7		
8 9		SNOHOMISH COUNTY COUNCIL Snohomish County, Washington
10		Shohomish County, washington
11		$\Lambda/\Lambda/al$
12		G TGL
13 14		Council Chair
15	ATTEST:	
16		
17	MARINALAD	
18 19	Deputy Clerk of the Council	
20	Deputy Clerk of the Council	
21		
22	(X) APPROVED	
23 24	() EMERGENCY	
25 26 27	() VETOED	
28		September 8, 2025
29		DATE
30		
31 32		One -
33		County Executive
34	ATTEST:	county Encounts
35		
36 37	Melissa Geraghty	
38	menssa deragmy	
39 40	Approved as to form only:	
41 42	Q= 1/2 6/23/25	
43	Deputy Prosecuting Attorney	
44		
45		

46 47

Exhibit A—Assessment Zones

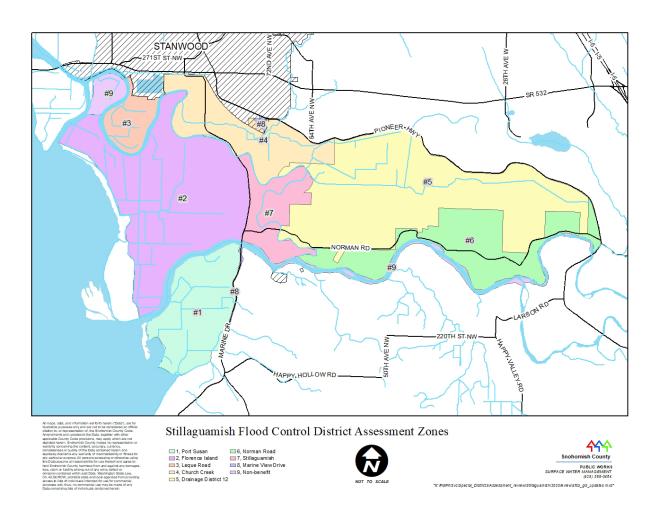


Exhibit B—Zone Rates

10111211011				BY ASSESSMENT		Н	YPOTHETICAL
Acreage						9	\$1000 BUDGET
100% Rate	\$	0.088754					ZONE RATES
	,		Assessment				
<u>Parcels</u>		Acres	%	Assessment \$	Subtotal \$		(rounded)
100% Zone		2907.52	100%	\$258.06		\$	0.088754
50% Zone		2929.12	50%	\$129.99		\$	0.044377
30% Zone		72.16	30%	\$1.92		\$	0.026626
					\$389.96		
Rights of							
Way							
100% Zone		62.36	100%	\$5.53		\$	0.088754
50% Zone		93.14	50%	\$4.13		\$	0.044377
30% Zone		13.88	30%	\$0.37	Φ10 04	\$	0.026626
Tr. 4 1		6070.10			\$10.04		
Totals		6078.18			\$400		
Adjusted		4506.82					
						н	YPOTHETICAL
Improvements	2						\$1000 BUDGET
100% Rate	\$	2.823617					Zone Rates
1007011410	Ψ	2.023017	Assessment				Zone Rates
<u>Parcels</u>	Im	provements	%	Assessment \$	Subtotal \$		(rounded)
100% Zone		57.00	100%	\$164.00		\$	2.823617
50% Zone		80.00	50%	\$110.27		\$	1.411808
30% Zone		8.00	30%	\$6.79		\$	0.847085
					\$280.67		
ROW							
100% Zone		62.36	100%	\$176.08		\$	2.823617
50% Zone		93.14	50%	\$131.50		\$	1.411808
30% Zone		13.88	30%	\$11.76		\$	0.847085
					\$319.33		
Totals		314.38			\$600		
Adjusted		212.49					

Stillaguamish Flood Control District Snohomish County, Washington Review of System of Assessments County Engineer Report May 2025

Introduction

RCW 85.38.160 requires the County to establish and periodically review the system of assessment for Stillaguamish Flood Control District (District). The District's preliminary system of assessment was established by Ordinance 95-028 on June 1, 1995.

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 third 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 Stillaguamish Flood Control District was formed in 1993 pursuant to Snohomish County Council Amended Motion 92-351 authorizing a special election for the formation of the District. The purpose for the formation of the District was for the protection of life and property, which the District accomplishes through levee and drainage system maintenance and identification of areas for flood water relief.

The District is approximately 6,648 acres in area, and encompasses virtually all of the lower Stillaguamish River flood plain (See Figure 1). A portion of the District overlaps the City of Stanwood, where the City had annexed into the District. The District overlaps the boundaries of Drainage District 12 in the eastern portion of the district.

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Figure 1
Location of Stillaguamish Flood Control District

Assessment background

The County Engineer developed a preliminary system of assessment that was established by the County Council under Ordinance No. 95-028 and last finalized by Ordinance No. 20-042 on August 19, 2020. The District began assessments under the existing system starting in 2013. Commissioners for the District have indicated the existing system of assessment meets the needs of the District. The commissioners desire to continue the current system and no changes are recommended.

Present Assessment Method

The established system of assessments for the District consists of four main zones that includes one non-benefit zone. The four main zones are broken out into a total of nine geographically named subzones. The subzones facilitate the administration of the system of assessment and will be the predominant reference for this report. Zone and subzone may be used interchangeably.

The system of assessment for the District is divided into two components, one being an assessment on acreage and the other an assessment on improvements. The total assessment is allocated as follows:

- 1) Forty percent of the total assessment is levied as a per acre charge on all property within District boundaries.
- 2) The remaining sixty percent is levied as a charge per improvement, with improvements defined as follows:
 - a) A single family residence equals one improvement.
 - b) Land owned and maintained for transportation infrastructure is charged at the rate of one improvement for each acre of right-of-way. Transportation rights-of-way in the District include Snohomish County roads and the Burlington Northern Santa Fe railroad.

Ordinance 20-042 established separate assessment levels for the nine geographically named subzones. Assessment subzones are depicted in Figure 2. The assessment levels for these subzones vary from zero for the non-benefit zone to one hundred percent. The zones and assessment levels are as follows:

		Assessment
	Subzone	Level
1	Port Susan	100%
2	Florence Island	100%
3	Leque Road	100%
4	Church Creek	100%
5	Drainage District 12	50%
6	Norman Road	50%
7	Stillaguamish	50%
8	Marine Drive/Pioneer Highway	30%
9	Non-benefit	0%

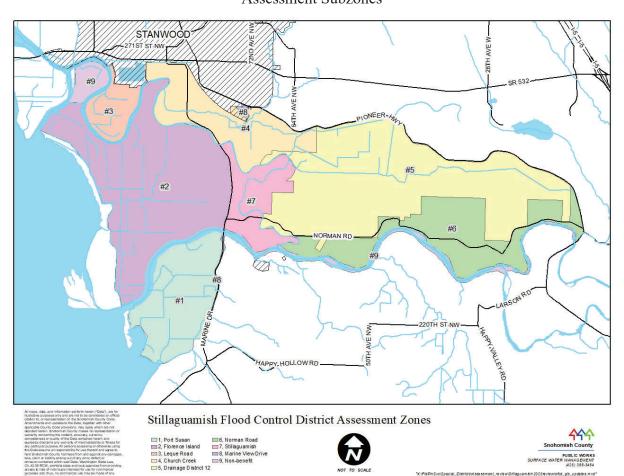


Figure 2
Assessment Subzones

The determination of which zone or zones parcels are included in shall be based on records and mapping of Snohomish County (Figure 2).

The assessment rates for a \$1,000 hypothetical budget with the proposed assessment zones are shown in Table 2.

Table 2
Assessments under a \$1,000 Hypothetical Budget for Proposed Zones

TO THE TIEN	Lite		TO VENIENTS	BY ASSESSMENT	CHILGORI	Н	YPOTHETICAL
Acreage						•	\$1000 BUDGET
100% Rate	\$	0.088754					ZONE RATES
100/012000	4		Assessment				
<u>Parcels</u>		Acres	%	Assessment \$	Subtotal \$		(rounded)
100% Zone		2907.52	100%	\$258.06		\$	0.088754
50% Zone		2929.12	50%	\$129.99		\$	0.044377
30% Zone		72.16	30%	\$1.92		\$	0.026626
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30% Zone		13.88	30%	\$0.37		\$	0.026626
		60=0.40			\$10.04		
Totals		6078.18			\$400		
Adjusted		4506.82					
						ш	YPOTHETICAL
Improvement	C						\$1000 BUDGET
100% Rate	s \$	2.823617					Zone Rates
10070 Kate	Ψ	2.023017	Assessment				Zone Rates
Parcels	Im	provements	%	Assessment \$	Subtotal \$		(rounded)
100% Zone		57.00	100%	\$164.00		\$	2.823617
50% Zone		80.00	50%	\$110.27		\$	1.411808
30% Zone		8.00	30%	\$6.79		\$	0.847085
					\$280.67		
ROW							
100% Zone		62.36	100%	\$176.08		\$	2.823617
50% Zone		93.14	50%	\$131.50		\$	1.411808
30% Zone		13.88	30%	\$11.76		\$	0.847085
					\$319.33		
		314.38			\$600		
Totals							
Totals Adjusted		212.49					
		212.49					

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

Digitally signed by McCormick, Douglas Date: 2025.06.06 16:03:23 -07'00'

6/6/2025

Douglas W. McCormick, P.E.

Public Works Deputy Director/County Engineer

Date

Prepared by:

Barbeau, Kent Kent Date: 2025.06.06 14:34:59

Digitally signed by Barbeau,

06/06/2025

Kent Barbeau

Project Specialist IV- Conservation & Natural Resources Surface Water Management

Date