1 2	APPROVED: 8/20/ EFFECTIVE: 9/18/			
3	EFFECTIVE. 7/10/	2023		
4		SNOHOMISH COUNTY COUNCIL		
5	SNOHOMISH COUNTY, WASHINGTON			
6		SNOTIONISH COONTY, WASHINGTON		
7		ORDINANCE NO. 25-039		
8		ONDITARIOL NO. 23-037		
9	FINALIZIN	G A SYSTEM OF ASSESSMENT FOR DRAINAGE AND DIKING		
10	IMPROVEMENT DISTRICT NO. 7 PURSUANT TO CHAPTER 85.38 RCW			
11	IVII ROVE	WIENT BISTRICT IVO. / TORSOTHVI TO CHIM TER 03.30 RC W		
12	WHEREAS, 1	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	NAME OF THE PERSON			
26	NOW, THE	REFORE, BE IT ORDAINED:		
27	~			
28	Section 1.	The Council hereby finds and determines that the system of assessment for		
29		in the County Engineer Report dated June 2025, attached as Exhibit A and		
30		by reference, is in accordance with chapter 85.38 RCW and other applicable		
31		Washington, and that the system of assessment described in Sections 2 and 3		
32	is hereby finalized.			
33	G 4: 2	A (7 TI D'() (1) (1) (1) (1) (1) (1)		
34	Section 2.	Assessment Zones. The District has two assessment zones; a full benefit		
35 36		benefit zone. Parcels in both zones shall be assessed a per acre assessment		
37	based upon the perco	entage of the parcel that is located within each zone.		
38	Zone 1:	Includes percels or partians thereof including public and private rights		
39	Zone 1.	Includes parcels, or portions thereof, including public and private rights- of-way, located within the District's boundaries and south of Big Ditch		
40		Road.		
41		Koau.		
42	Zone 2:	Includes Big Ditch Road and parcels, or portions thereof, including public		
43	Zone 2.	and private rights-of-way, located within the District's boundaries and		
4 3		north of Big Ditch Road.		
45		norm of big bittin Road.		
46	Section 3.	System of Assessment.		
10	<u>section s</u> .	System of Australia.		

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

Acreage in Zone 1 (1729.95 acres total) \$785.29 Acreage in Zone 2 (629.47 acres total) \$214.71

TOTAL \$1,000.00

Section 4. The District shall adopt an annual budget and special assessments based upon application of the finalized system of assessments 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 assessments 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.

<u>Section 6.</u> This ordinance shall have a prospective effect and shall supersede the District's system of assessment last finalized by Snohomish County Ordinance 20-043 adopted on August 19, 2020.

1 2	PASSED this 20 th day of August, 2025.		
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4			
5		SNOHOMISH COUNTY COUNCIL	
6		Snohomish County, Washington	
7			
8		$\bigwedge/\bigwedge_{a}/$	
9			
10 11 12	ATTEST:	Council Chair	
13	10000		
14	Maleunlas		
15	Deputy Clerk of the Council		
16	r,		
17	(X) APPROVED		
18			
19 20	() EMERGENCY		
21	() VETOED	September 8, 2025	
22		DATE	
23			
24			
25		"Ome J	
26		County Executive	
27	ATTEST:		
28			
29			
30	Melissa Geraghty		
31			
32	Approved as to form only:		
33			
34	6/23/25		
35			
36	Deputy Prosecuting Attorney		
37			
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40 41			
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42 43

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.

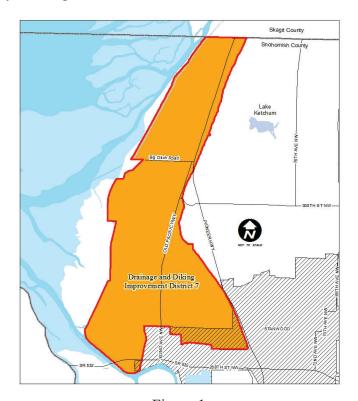


Figure 1

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 \times 0.75 =	\$0.337354

Assessment Summary:

Zone I Acreage Assessment (total):	\$785.29
Zone 2 Acreage Assessment (total):	214.71
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'	6/6/2025
Douglas W. McCormick, P.E.	Date
Public Works Deputy Director/County Engineer	
Prepared by:	
Barbeau, Kent Charles 2025.06.06 14:39:56 -07'00'	06/06/2025
Kent Barbeau	Date
Project Specialist IV- Conservation & Natural	

Resources Surface Water Management

Attachment 1 Drainage and Diking Improvement District No. 7 Maps



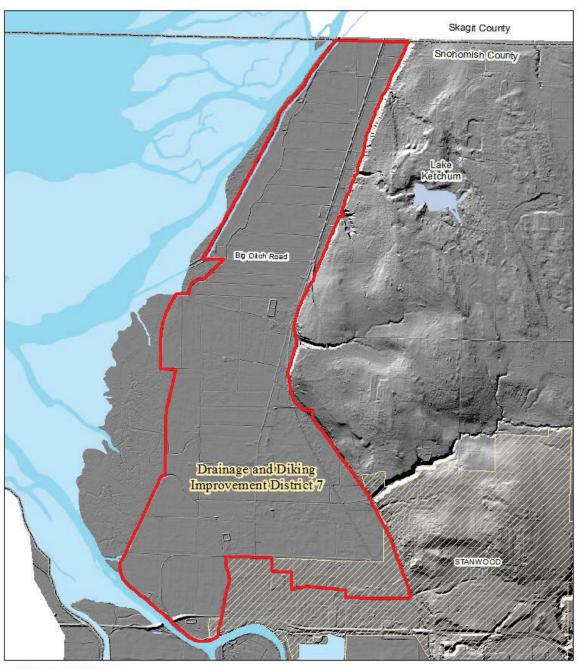
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Assessment Zones







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