

1 APPROVED:
2 EFFECTIVE:

3
4 SNOHOMISH COUNTY COUNCIL
5 SNOHOMISH COUNTY, WASHINGTON

6
7 ORDINANCE NO. 25-042
8

9 FINALIZING A SYSTEM OF ASSESSMENT FOR ROBE VALLEY FLOOD CONTROL
10 DISTRICT PURSUANT TO CHAPTER 85.38 RCW
11

12 WHEREAS, RCW 85.38.160 requires that Snohomish County ("County") establish and
13 periodically review a system of assessment for the Robe Valley Flood Control District ("District");
14 and

15 WHEREAS, the District's current system of assessment was first established
16 under Ordinance 04-100 and last finalized under Ordinance 20-041 on August 19, 2020; and
17

18 WHEREAS, the County Engineer has reviewed the system of assessment as shown in
19 Exhibit 1 and requests the Snohomish County Council ("Council") to finalize the system of
20 assessment for the District; and
21

22 WHEREAS, the Council has given due consideration to the County Engineer's review of the
23 District's system of assessment;
24

25 NOW, THEREFORE, BE IT ORDAINED:
26

27 Section 1. The Council, having made all revisions to the system of assessment it deems
28 necessary, hereby finds and determines that the system of assessment for the District, as found in the
29 County Engineer Report dated June 2025, attached as Exhibit A and hereby incorporated by
30 reference, is in accordance with chapter 85.38 RCW and other applicable laws of the State of
31 Washington, and that the system of assessment described in Sections 2, 3 and 4 is hereby finalized.
32

33 Section 2. The system of assessment for the District shall consist of two components:
34 (1) An assessment for the benefit or use received from the operations and facilities of the
35 District levied as a per acre charge on all property within the District boundaries using multiple
36 assessment zones according to the level of use or benefit accruing to each parcel.

37 (2) An assessment for the benefit or use received from the operations and facilities of the
38 District by improvements located within the District. An improvement is defined as a habitable
39 structure. Each parcel with an improvement will be assessed at the same rate.
40

41 Section 3. **Acreage Assessments.**

42 (1) Separate assessment levels are established for three classification zones (Zones 1, 2, and
43 3). Parcels in each zone will be assessed in an amount per acre based on benefit or use received by
44 the operations and facilities of the District and the location of each parcel in relation to Trout Creek

1 and the South Fork Stillaguamish River. The determination of whether a parcel is located in Zone 1,
2 2, or 3 shall be based on records and mapping of Snohomish County.

3
4 The assessment zones are described as follows:

5
6 Zone 1 – Any parcels south of Trout Creek, except for those parcels that meet the
7 criteria for Zone 3. Parcels in Zone 1 receive full benefit from the
8 District’s erosion and flood control benefits and shall receive the full ERU
9 assessment and 100% assessment level for acreage.

10
11 Zone 2 – Any parcels north of Trout Creek. Parcels in Zone 2 receive a reduced
12 benefit from the District’s erosion control benefits due to the intervening
13 Trout Creek and shall receive the full ERU assessment and 75% assessment
14 level for acreage

15
16 Zone 3 – Parcels that receive no benefit from the District. Parcels in the non-benefit
17 zone include parcels washed out by the river and a private common
18 property that shall not be directly assessed. Zone 3 is a non-benefit zone in
19 which no assessments are imposed.

20
21 (2) Acreage assessment rates, expressed as amounts per \$1000 of revenue raised by the
22 District, shall be as follows:

23
24 (a) Zone 1 consists of 35.48 acres.

- 25 a. \$35.00 per acre for the first 0.5 acres of each parcel
26 b. \$3.2767 per acre for the area of each parcel exceeding 0.5 acres
27

28 (b) Zone 2 consists of 9.82 acres.

- 29 a. \$26.25 per acre for the first 0.5 acres of each parcel
30 b. \$2.4575 per acre for the area of each parcel exceeding 0.5 acres
31

32 (c) Zone 3 consists of 1.19 acres. No-benefit zone – no per acre assessment
33

34 Section 4. **Assessments for Improvements.** Each improvement in Zone 1 and Zone 2 shall
35 be assessed a charge of \$5.00 (five dollars) for each \$1,000 of revenue raised by the District. The
36 determination of the location and ownership of improvements shall be based on Snohomish County
37 records.
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1 Section 5. The application of the system of assessments to generate \$1,000 of revenue is as
2 follows:
3

4	Zone 1 Acreage Assessment:	\$647.11
5	Zone 2 Acreage Assessment:	\$152.89
6	<u>Improvement Assessment (40 improvements):</u>	<u>\$200.00</u>
7	Total:	\$1,000.00

8
9

10 Section 6. The District shall adopt an annual budget and special assessments
11 based upon application of the finalized system of assessments sufficient to finance the
12 adopted budget. The District is further directed to forward a copy of its resolution
13 approving the budget, the budget and special assessments sufficient to finance the budget to
14 the County Council and to the County Treasurer, in accordance with RCW 85.38.170.
15

16 Section 7. As provided in RCW 85.38.170, the special assessments shall be
17 collected by the County Treasurer. Notice of the special assessments due may be included
18 in the notice of property taxes due, may be included on separate notice that is mailed with
19 the notice of property taxes due, or may be sent separately from the notice of property taxes
20 due. Special assessments shall be due at the same time property taxes are due and shall
21 constitute liens on the land or improvements upon which they are imposed. Delinquent
22 special assessments shall be foreclosed in the same manner, and subject to the same time
23 schedules, interest and penalties as delinquent property taxes. The County Treasurer may
24 impose a fee for collection of special assessments not to exceed one percent of the dollar
25 value of special assessments collected.
26

27 Section 8. This ordinance shall have a prospective effect and the system of
28 assessment that it finalizes shall supersede the District's system of assessment last finalized
29 by Snohomish County Ordinance 20-041 on August 19, 2020.

30
31 PASSED this ____ day of _____, 2025.
32

33 SNOHOMISH COUNTY COUNCIL
34 Snohomish County, Washington
35
36

37 _____
38 Chairperson
39

40 ATTEST:
41
42

43 _____
44 Asst. Clerk of the Council

1 () APPROVED

2
3 () EMERGENCY

4
5 () VETOED

6
7
8 _____
9 DATE

10
11
12 _____
13 County Executive

14 ATTEST:

15 _____
16
17 Approved as to form only:

18  6/23/25
19 _____
20 Deputy Prosecuting Attorney

**Robe Valley 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 Robe Valley Flood Control District (District). The District's preliminary system of assessment was established by Ordinance 04-100 on November 28, 2004.

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 fourth 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.

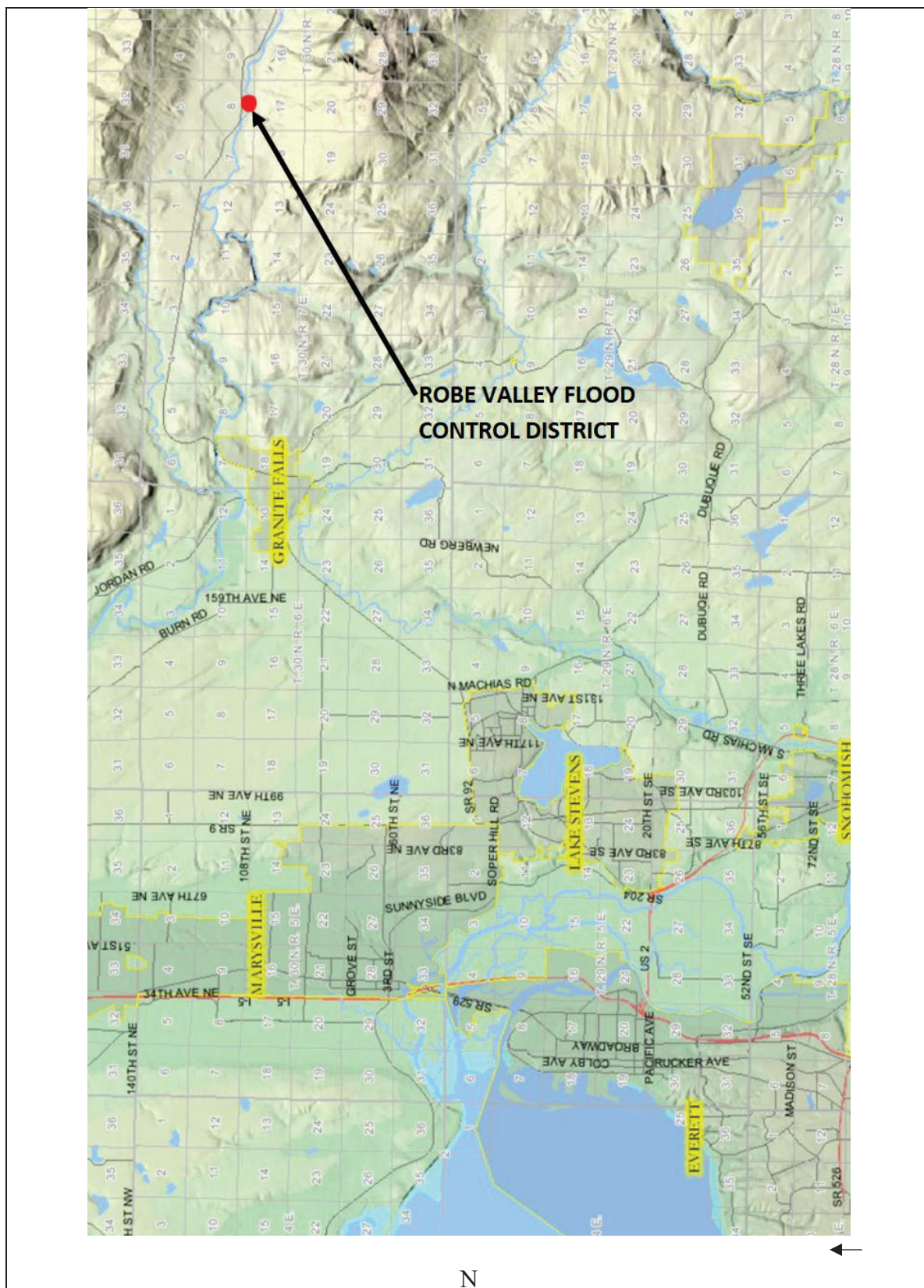
Under Chapter 85.38 RCW, the County Engineer has the responsibility for proposing a preliminary system or systems of assessment for a special district. The County Council then holds a public hearing on the preliminary system or systems of assessment proposed by the County Engineer and adopts an ordinance 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 in 2004 as a community response to flood damage by the South Fork Stillaguamish River. The new district that was formed included approximately 53 acres of mostly residential properties along Mountain Loop Highway on the north side of the Stillaguamish River, east of Granite Falls (See Figures 1 and 2). Riverbank protection was provided through the NRCS Emergency Watershed Protection Program with County assistance, and the District was formed to provide long term management and a funding mechanism.



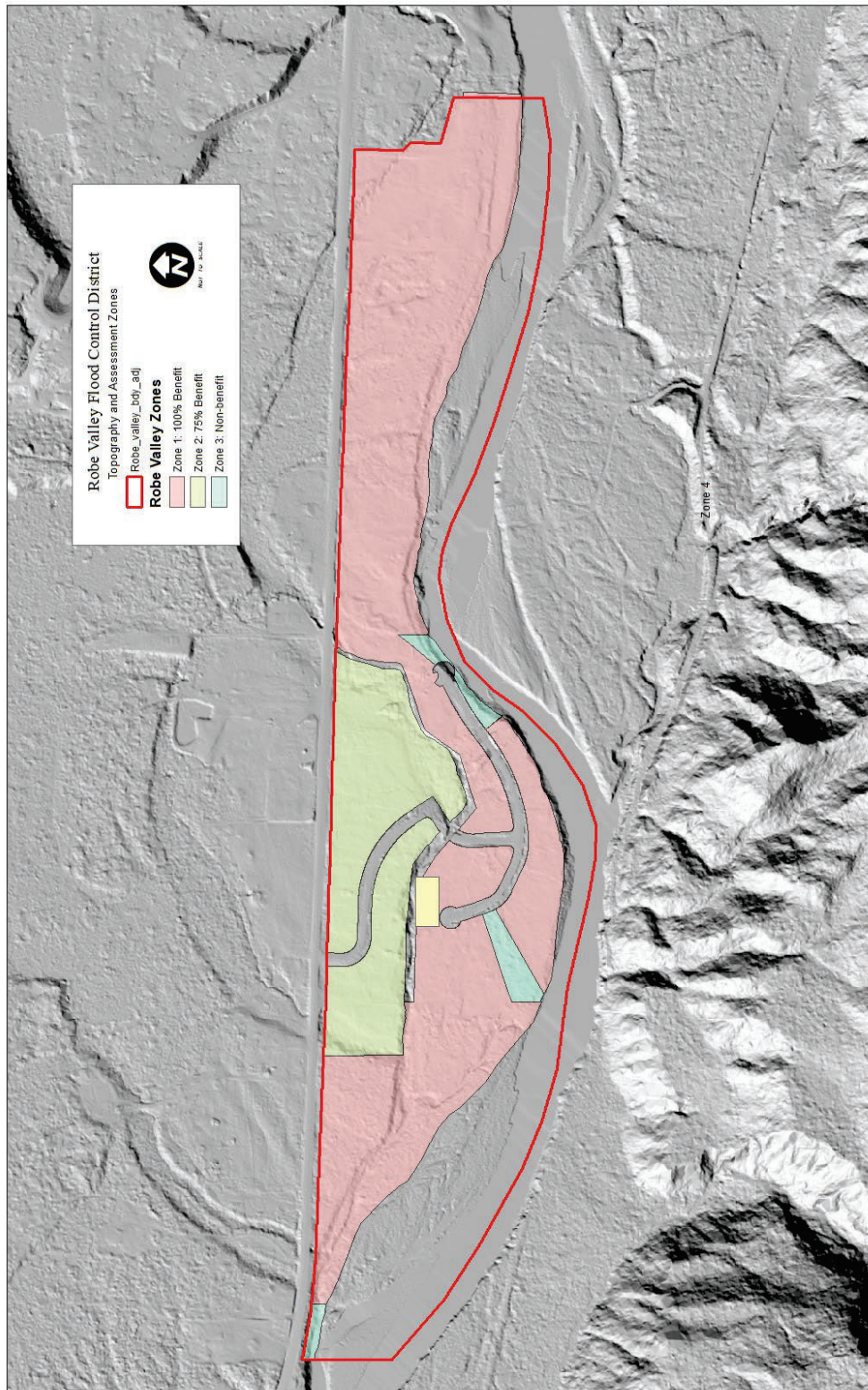


Figure 2: Robe Valley Flood Control District Assessment Zones

Assessment Background

The preliminary system of assessment was established in 2004 by Ordinance No. 04-100. The County worked with the District in developing the method of assessment. In accordance with Chapter 85.38 RCW, this system requires review and finalization by the County at least every four years.

Present Assessment Method

The commissioners for the District have requested that the current system of assessment be continued. 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 amount of assessment on each property is determined by the area of each parcel, and whether there are habitable improvements on the property. For all zones, an improvement is defined as a habitable structure with an assessed market improvement value, also known as an Equivalent Residential Unit (ERU) (wells and septic systems are not counted towards ERUs unless accompanied by habitable structures). Each parcel with an improvement will be assessed at the same rate.

Parcels are divided in three zones, each according to the amount of benefit the parcel receives with respect to the district, as shown in Figure 2. The zone descriptions are as follows:

Zone 1 – Any parcels south of Trout Creek, except for those parcels that meet the criteria for Zone 3. Parcels in Zone 1 receive full benefit from the District's erosion and flood control benefits and shall receive the full ERU assessment and 100% assessment level for acreage.

Zone 2 – Any parcels north of Trout Creek. Parcels in Zone 2 receive a reduced benefit from the District's erosion control benefits due to the intervening Trout Creek and shall receive the full ERU assessment and 75% assessment level for acreage

Zone 3 – Parcels that receive no benefit from the District. Parcels in the non-benefit zone include parcels washed out by the river and a private common property that shall not be directly assessed. Zone 3 is a non-benefit zone in which no assessments are imposed.

The assessment rates for the \$1,000 hypothetical budget under Chapter 85.38.160 RCW are:

- (a) Zone 1 consists of 35.48 acres.
 - a. \$35.00 per acre for up to the first 0.5 acres of each parcel
 - b. \$3.2767 per acre for the area of each parcel exceeding 0.5 acres
 - c. \$5.00 for each ERU

- (b) Zone 2 consists of 9.82 acres.
 - a. \$26.25 per acre for up to the first 0.5 acres of each parcel
 - b. \$2.4575 per acre for the area of each parcel exceeding 0.5 acres
 - c. \$5.00 for each ERU
- (c) Zone 3 consists of 1.19 acres and is a non-benefit zone – no per acre assessment

Proposed Expenditures and Assessment Levels

Prior to December 1, 2025, the District will submit to the County Council and County Treasurer the budget for the coming year (Budget). The assessments as applied to acreage and improvements will be calculated using a factor of the Budget divided by \$1000. Table 1, below, shows the associated dollar value of benefits for a \$1,000 hypothetical budget used to determine assessment rates.

ITEM	PER UNIT	TOTAL
Effective Improvement rate per Improvement	\$5.00	
Total Improvement Assessment (40 Improvements in Zones 1 & 2)		\$200.00
Total Zone 1 Acres		35.48
Total Zone 2 Acres		9.82
Total Zone 3 Acres		1.19
Effective Zone 1 rates per acre (rounded)		
Zone 1 first half acre	\$35.00	\$581.00
Zone 1 area above 0.5 acre	\$3.5018	\$66.11
Effective Zone 2 rates (rounded)		
Zone 2 first half acre	\$26.250	\$141.23
Zone 2 area above 0.5 acre	\$2.6264	\$11.66
Effective Zone 3 rate per acre	\$0	
Assessment collected based on acreage		\$800.00
TOTAL HYPOTHETICAL BUDGET		\$1,000.00

Table 1: District Hypothetical Budget

Assessment Summary:

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

Zone 1 Acreage Assessment:	\$647.11
Zone 2 Acreage Assessment:	\$152.89
<u>Improvement Assessment (42 improvements):</u>	<u>\$200.00</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 Robe Valley Flood Control District pursuant to Chapter 85.38 RCW.

Reviewed by:

McCormick,
Douglas

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Douglas
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6/6/2025

Douglas W. McCormick, P.E.

Public Works Deputy Director/County Engineer

Date

Prepared by:

Barbeau, Kent

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Kent
Date: 2025.06.06 14:35:54
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06/06/2025

Kent Barbeau

Project Specialist IV- Conservation & Natural
Resources Surface Water Management

Date