

APPROVED:
EFFECTIVE:

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

ORDINANCE NO. 25-060

RELATING TO PROPERTY TAXES;
FIXING THE 2026 ROAD PROPERTY TAX LEVY FOR SNOHOMISH COUNTY AND
PRESERVING FUTURE LEVY CAPACITY

WHEREAS, Snohomish County adopted a biennial budget pursuant to RCW 36.40.250 for the 2025-2026 biennium that contains detailed listings of various revenues, including property taxes; and

WHEREAS, a preliminary estimated assessed value of taxable real property in unincorporated Snohomish County is \$103.1 billion which is subject to adjustment for senior citizens exemptions as provided for in RCW 84.36.381, omitted assessments as provided for in RCW 84.40.080, and other adjustments as provided by law; and

WHEREAS, pursuant to chapter 84.55 RCW a taxing jurisdiction may levy property taxes in an amount no greater than the highest regular tax which could have been lawfully levied beginning with the 1985 levy multiplied by a limit factor; and

WHEREAS, the limit factor for taxing jurisdictions with a population of 10,000 or greater is the lesser of 101% or 100% plus inflation, which, as of September 25, 2025, has been determined to be more than 101% for 2026; and

WHEREAS, the County Council has determined that there is a need for an increase in the 2026 road property tax levy within the limits imposed by chapter 84.55 RCW as authorized by separate ordinance pursuant to RCW 84.55.120; and

WHEREAS, the County Council desires to protect the County's future levy capacity pursuant to RCW 84.55.092; and

WHEREAS, the property tax levy set out in Section 1 is intended to include additional amounts, if any, that may be allowed under 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, as provided pursuant to RCW 84.55.070, the refund provisions of chapters 84.68 and 84.69 RCW; and

WHEREAS, the Snohomish County Council finds that the levy of road property taxes set forth in this ordinance is in the best interests of the County.

NOW, THEREFORE, BE IT ORDAINED:

Section 1. The annual amount of road property tax levy necessary to raise the amount of revenues required by Snohomish County for expenditure during calendar year 2026 is hereby levied upon all real and personal property subject to taxation in unincorporated Snohomish County as set forth in the table below:

2026 ROAD PROPERTY TAX LEVY

Use of Funds	Estimated Levy Rate	Levy Amount
Road Levy	\$.7684	\$79,221,129

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 2026. That estimated road property tax levy amount is intended:

(a) to include an increase above the County's 2025 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 2026 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 road property tax levy capacity for the 2026 tax year is reserved for future levy as provided by RCW 84.55.092.

PASSED this day of , 2025.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

Council Chair

ATTEST:

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3 Deputy Clerk of the Council

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5 () APPROVED

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7 () EMERGENCY

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9 () VETOED

10 DATE: _____

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14 County Executive

15 ATTEST:

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20 Approved as to form only:

21 Guadamud,
22 Rebecca

Digitally signed by Guadamud,
Rebecca
Date: 2025.09.23 10:01:41
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24 Deputy Prosecuting Attorney