

1 APPROVED:
2 EFFECTIVE:
3
4

5 SNOHOMISH COUNTY COUNCIL
6 SNOHOMISH COUNTY, WASHINGTON
7

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

1 right-of-way in the District includes Snohomish County roads and the
2 Burlington Northern Santa Fe railroad.
3

4 Section 3. Separate assessment levels are established for four main zones consisting
5 of nine geographic subzones as depicted in Exhibit A, which by this reference is incorporated
6 herein. The assessment levels for these zones vary from zero for the non-benefit zone to one
7 hundred percent of the full assessment specified in Section 2 above.
8

9 The geographic subzones and assessment levels shall be the following:
10

	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%

11
12
13 Exhibit B, which by this reference is incorporated herein, presents the total number of
14 acres and improvements by zone. Exhibit B also presents the associated dollar value of benefits
15 for a \$1,000 hypothetical assessment, which has been computed in accordance with RCW
16 85.38.160.
17

18 Section 4. The District shall adopt an annual budget and special assessments based
19 upon application of the system of assessments established by this ordinance sufficient to finance
20 the adopted budget. The District is further directed to forward a copy of its resolution approving
21 the budget, the budget and special assessments sufficient to finance the budget to the County
22 Council and to the County Treasurer, in accordance with RCW 82.38.170.
23

24 Section 5. As provided in the RCW 85.38.170, the special assessments shall be
25 collected by the County Treasurer. Notice of the special assessment due may be included in the
26 notice of the property taxes due, may be included on a separate notice that is mailed with the
27 notice of property taxes due, or may be sent separately from the notice of property taxes due.
28 Special assessments shall be due at the same time property taxes are due and shall constitute
29 liens on the land or improvements upon which they are imposed. Delinquent special assessments
30 shall be foreclosed in the same manner, and subject to the same time schedules, interest and
31 penalties as delinquent property taxes. The County Treasurer may impose a fee for collection of
32 special assessments not to exceed one percent of the dollar value of the special assessments
33 collected.
34

1 Section 6. The system of assessment finalized by this ordinance shall supersede the
2 District's system of assessment last finalized by the adoption of Snohomish County Ordinance
3 No. 20-042 on August 19, 2020.
4

5
6 PASSED this ____ day of _____, 2025.
7

8 SNOHOMISH COUNTY COUNCIL
9 Snohomish County, Washington
10

11
12 _____
13 Chairperson
14

15 ATTEST:
16

17 _____
18 Asst. Clerk of the Council
19
20
21

22 () APPROVED
23

24 () EMERGENCY
25

26 () VETOED
27
28

29 _____
30 DATE
31

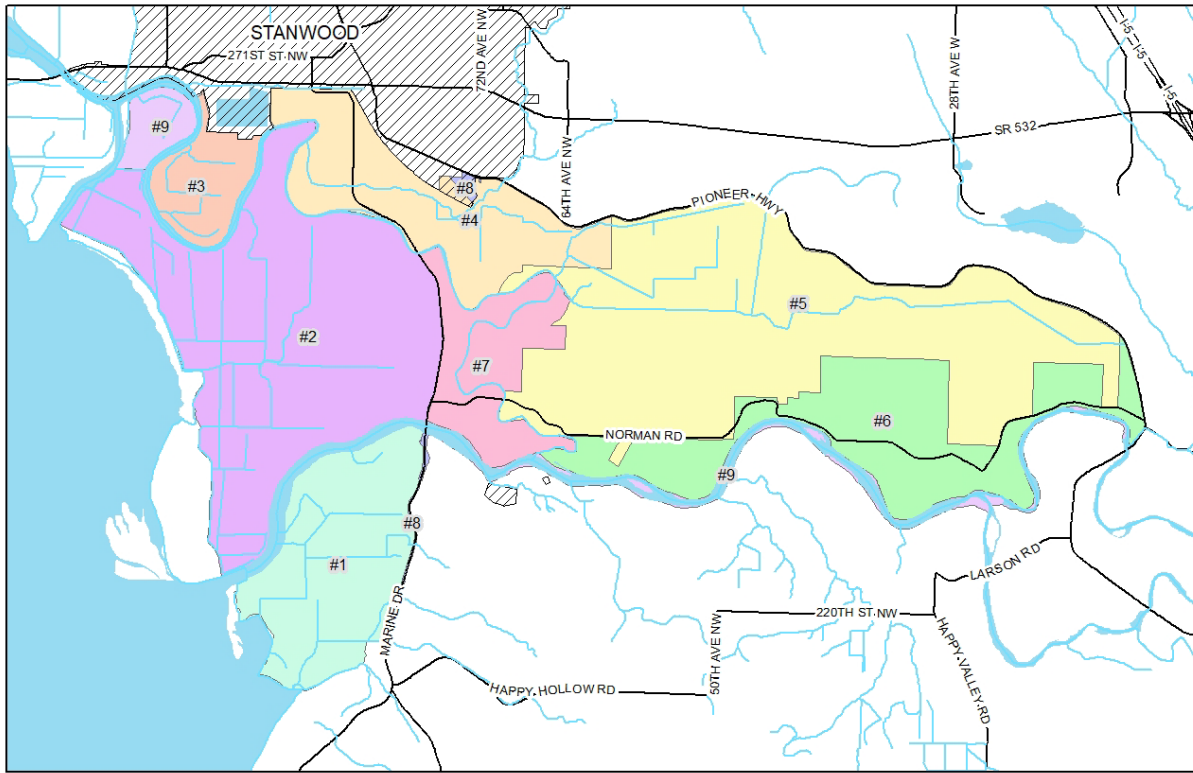
32 _____
33 County Executive
34

35 ATTEST:
36

37 _____
38 Approved as to form only:
39

40  6/23/25
41 Deputy Prosecuting Attorney
42
43
44
45
46
47
48

Exhibit A—Assessment Zones



All maps, data, and information set forth herein ("Data") are for illustrative purposes only and are not to be considered an official statement or representation of the Snohomish County Code. Amendments and updates to the Data, together with other applicable County Code provisions, may apply which are not reflected herein. Snohomish County makes no representation or warranty concerning the content, accuracy, reliability, completeness or quality of the Data contained herein and expressly disclaims any liability for misinterpretation or misuse for any particular purpose. All persons accessing or otherwise using the Data assume all responsibility for use thereof and agree to hold Snohomish County harmless from and against any damages, loss, claim or liability arising out of any error, fault or omission contained within said Data. Washington State Law, Chapter 42.56 RCW, prohibits state and local agencies from providing access to files of individuals intended for use for commercial purposes and, thus, no commercial use may be made of any Data comprising files of individuals contained herein.

Stillaguamish Flood Control District Assessment Zones

- 1, Port Susan
- 2, Florence Island
- 3, Leque Road
- 4, Church Creek
- 5, Drainage District 12
- 6, Norman Road
- 7, Stillaguamish
- 8, Marine View Drive
- 9, Non-benefit



Snohomish County

PUBLIC WORKS
SURFACE WATER MANAGEMENT
#151-3454

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Exhibit B—Zone Rates

TOTAL ACREAGE AND IMPROVEMENTS BY ASSESSMENT CATEGORY					HYPOTHETICAL
					\$1000 BUDGET
					ZONE RATES
Acreage					
100% Rate	\$	0.088754			
			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	
<u>Rights of Way</u>					
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		\$ 0.026626
				\$10.04	
Totals	6078.18			\$400	
Adjusted	4506.82				
Improvements					HYPOTHETICAL
					\$1000 BUDGET
					Zone Rates
100% Rate	\$	2.823617			
			Assessment		
<u>Parcels</u>	Improvements	%	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	
<u>ROW</u>					
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				
Total \$1000 Hypothetical Budget				\$1,000	

**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

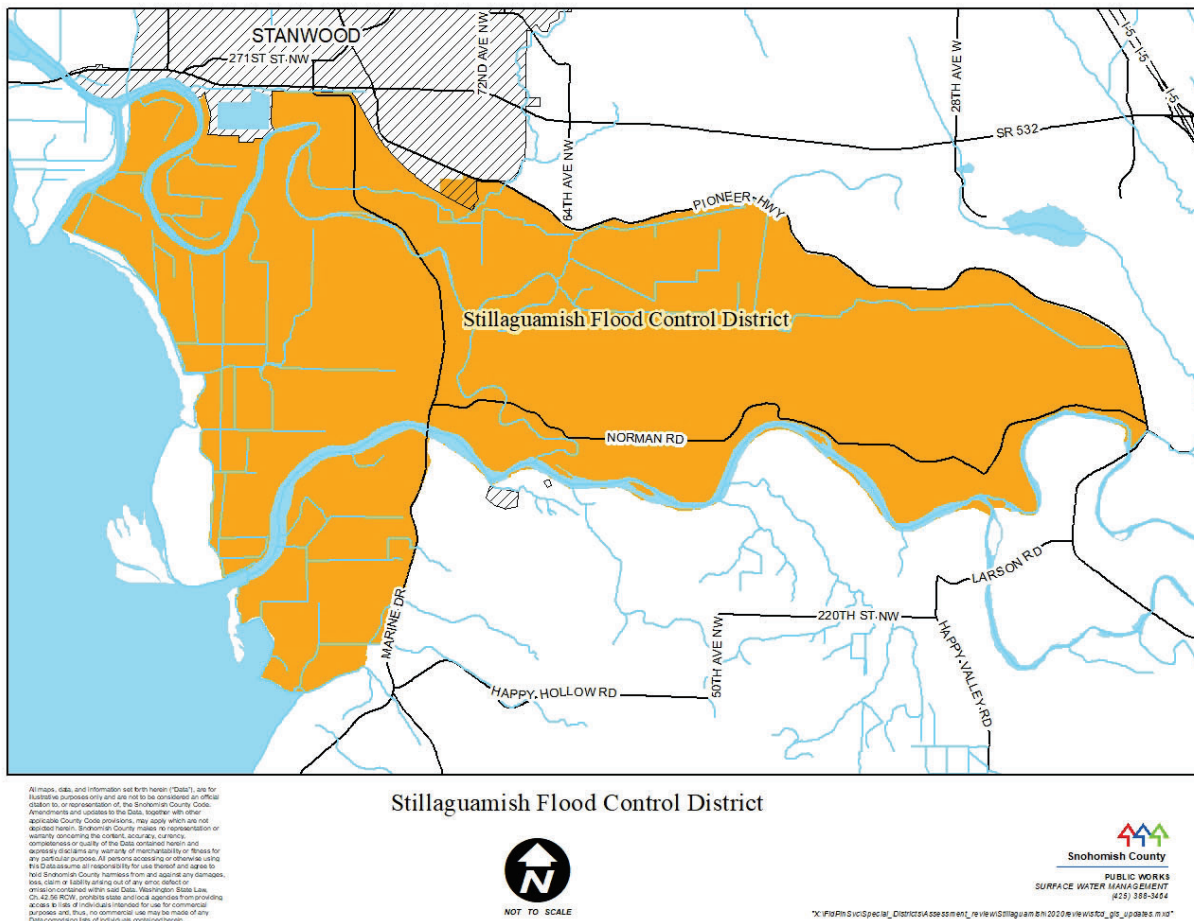
special assessment on the property tax statement or in the same envelope with the notice of property taxes. The County Treasurer may also impose a fee for collecting the special assessment, however the treasurer's fee may not exceed one (1) percent of the dollar value of the special assessments collected.

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.

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.

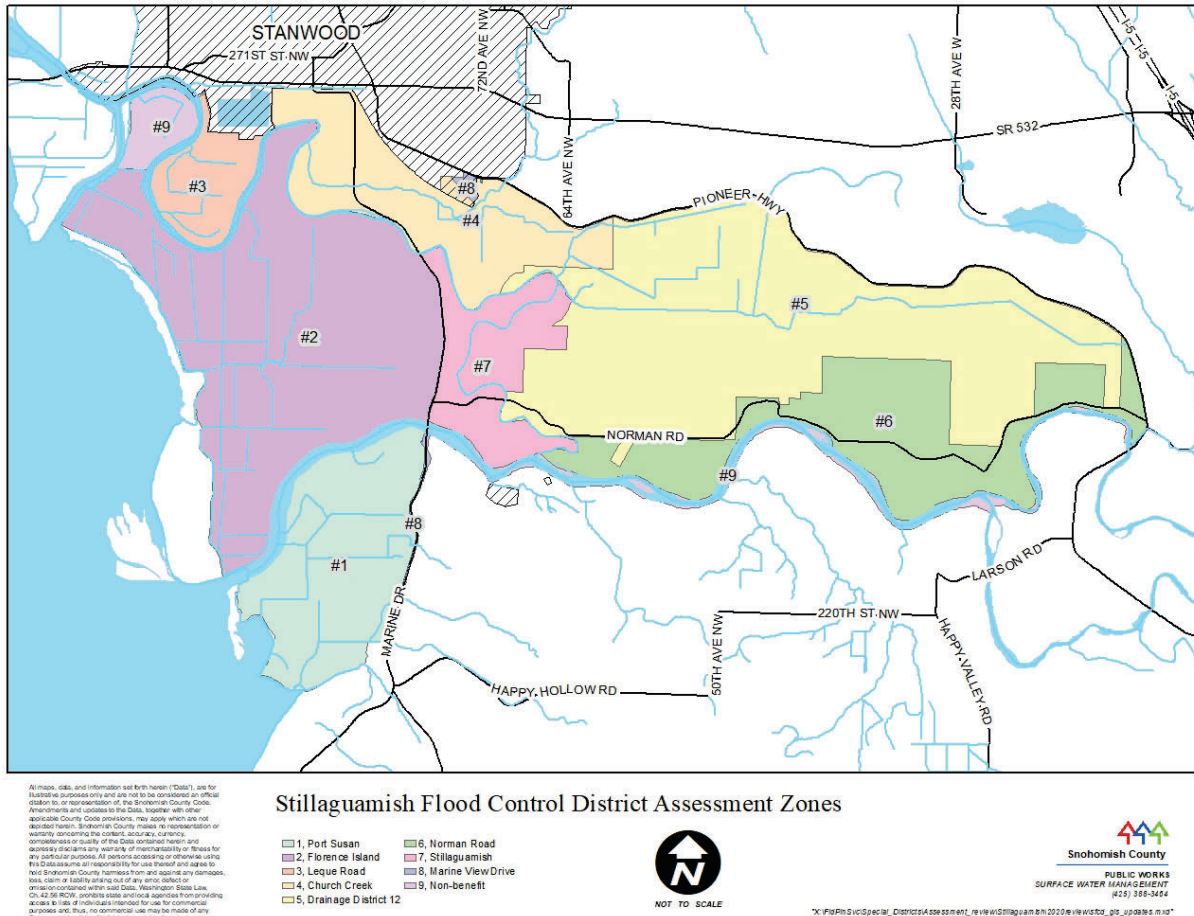
The system of assessment for the District is divided into two components, one being an assessment on acreage and the other an assessment on improvements. The total assessment is allocated as follows:

- 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:

	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%

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

TOTAL ACREAGE AND IMPROVEMENTS BY ASSESSMENT CATEGORY					HYPOTHETICAL
					\$1000 BUDGET
					ZONE RATES
Acreage					
100% Rate	\$	0.088754			
			Assessment		
<u>Parcels</u>		Acres	%	Assessment \$	Subtotal \$ (rounded)
100% Zone		2907.52	100%	\$258.06	\$ 0.088754
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					HYPOTHETICAL
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30% Zone		13.88	30%	\$11.76	\$ 0.847085
					\$319.33
Totals		314.38			\$600
Adjusted		212.49			
Total \$1000 Hypothetical Budget					\$1,000

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

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Douglas
Date: 2025.06.06 16:03:23 -07'00'

Douglas W. McCormick, P.E.
Public Works Deputy Director/County Engineer

6/6/2025

Date

Prepared by:

Barbeau, Kent

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Kent
Date: 2025.06.06 14:34:59
-07'00'

Kent Barbeau
Project Specialist IV- Conservation & Natural
Resources Surface Water Management

06/06/2025

Date