

1 APPROVED: 08/25/2021
2 EFFECTIVE: 09/05/2021

3
4 SNOHOMISH COUNTY COUNCIL
5 SNOHOMISH COUNTY, WASHINGTON

6
7 ORDINANCE NO. 21-038

8
9 FINALIZING A SYSTEM OF ASSESSMENT FOR DIKING DISTRICT NO. 2 PURSUANT
10 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 Diking District 2 (“District”); and

14
15 WHEREAS, the District’s current system of assessment was adopted under Ordinance
16 17-052 on August 9, 2017; and

17
18 WHEREAS, RCW 85.38.160(4) requires that the County Engineer shall review and the
19 Snohomish County Council (“Council”) shall finalize the system of assessment for the District at
20 least once every four years; and

21
22 WHEREAS, after proper notice a public hearing to finalize the District’s system of
23 assessment was held on August 25, 2021; and

24
25 WHEREAS, the Council has given due consideration to the County Engineer’s review of
26 the District’s system of assessment; and

27
28 WHEREAS, it is deemed necessary and advisable that the proposed system of assessment
29 for the District be finalized;

30
31 NOW, THEREFORE, BE IT ORDAINED:

32
33 Section 1. The Council hereby finds and determines that the system of assessment for
34 the District complies with chapter 85.38 RCW and other applicable laws of the State of
35 Washington, and that the system of assessment described in Sections 2 and 3 is hereby finalized.

36
37 Section 2. Assessment Zones. The District has two assessment zones; a full benefit
38 zone and a non-benefit zone. Parcels or portions of parcels in Zone 1 shall be assessed a per acre
39 assessment based upon the benefit or use received by the District’s operations and facilities and
40 portions of parcels in Zone 2 shall not be assessed because those portions of parcels are outside
41 of the mapped Floodplain and are not benefitted by the District’s operations and facilities.

42
43 Zone 1 – Any parcels or portions of parcels falling within the FEMA Floodplain.
44 The assessment level for Zone 1 is 100%.

1 Zone 2 – Portions of parcels that receive no benefit from the District (those portions
2 of parcels located outside of the FEMA Floodplain). Zone 2 is a no-
3 benefit zone in which no assessments are imposed.
4

5 Section 3. System of Assessment.
6

7 (1) Parcels, or portions thereof, receive full benefit of District operations and facilities in Zone 1
8 and no benefit in Zone 2.
9

10 (2) Assessment rates, expressed as amounts per \$1,000 of revenue raised by the District, shall be
11 as follows:
12

13 (a) Zone 1 acreage assessment (100% benefit):

14 \$1.80 per acre (\$1,000 | 555.53 acres).

15 (b) Zone 2 non-benefit:

16 \$0.00 per acre (\$0.00 | 1.87 acres).
17

18 (3) The application of the system of assessment to generate \$1,000 of revenue is as follows:
19

20 Acreage in Zone 1 (555.53 acres total) \$1,000.00

21 Acreage in Zone 2 (1.87 acres total) \$0.00
22

23 **TOTAL** \$1,000.00
24

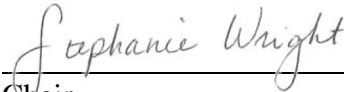
25 Section 4. The District shall adopt an annual budget and special assessments based
26 upon application of the finalized system of assessments sufficient to finance the adopted budget.
27 The District shall forward a copy of its resolution approving the budget, the budget and special
28 assessments sufficient to finance the budget to the County Council and to the County Treasurer,
29 as required by RCW 85.38.170.
30

31 Section 5. As provided in RCW 85.38.170, the special assessments shall be collected
32 by the County Treasurer. Notice of the special assessments due may be included in the notice of
33 property taxes due, may be included on separate notice that is mailed with the notice of property
34 taxes due, or may be sent separately from the notice of property taxes due. Special assessments
35 shall be due at the same time property taxes are due and shall constitute liens on the land or
36 improvements upon which they are imposed. Delinquent special assessments shall be foreclosed
37 in the same manner, and subject to the same time schedules, interest and penalties as delinquent
38 property taxes. The County Treasurer may impose a fee for collection of special assessments not
39 to exceed one percent of the dollar value of special assessments collected.
40

41 Section 6. This ordinance shall have a prospective effect and shall supersede the
42 District's system of assessment last finalized by Snohomish County Ordinance 17-052 adopted
43 on August 9, 2017.
44
45

1 PASSED this 25th day of August, 2021.
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5 SNOHOMISH COUNTY COUNCIL
6 Snohomish County, Washington
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8 
9 _____
10 Chair

11 ATTEST:

12
13 
14 _____
15 Asst. Clerk of the Council
16


17 APPROVED

18 EMERGENCY

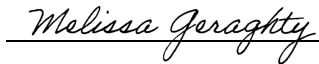
19 VETOED

20 8/26/ 2021

21 _____
22 DATE

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24 _____
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26 County Executive

27 ATTEST:

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31 _____
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33 Approved as to form only:

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36 _____
37 Deputy Prosecuting Attorney
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