

1 APPROVED:  
2 EFFECTIVE:

3  
4 SNOHOMISH COUNTY COUNCIL  
5 SNOHOMISH COUNTY, WASHINGTON

6  
7 ORDINANCE NO. 25-040

8  
9 FINALIZING A SYSTEM OF ASSESSMENT FOR FRENCH SLOUGH FLOOD  
10 CONTROL DISTRICT PURSUANT TO CHAPTER 85.38 RCW

11  
12 WHEREAS, 85.38.160 RCW requires that Snohomish County ("County") establish and  
13 periodically review a system of assessment for the French Slough Flood Control District  
14 ("District"); and

15  
16 WHEREAS, the District's system of assessment was originally adopted under Amended  
17 Ordinance No. 01-056 and last finalized under Ordinance 20-044 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  
21 least once every four years; and

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

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26 NOW, THEREFORE, BE IT ORDAINED:

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

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34 Section 2. The system of assessment for the District shall consist of a four zone  
35 classification system (Zone 1, Zone 2, Zone 3, and Zone 4). Properties in zones 1 and 2 shall  
36 be assessed a per acre assessment based on the relative amount of the property that is  
37 located within the flood zone.

38  
39 Properties in Zones 1 and 2 shall be assessed for improvements. Improvements shall be  
40 designated by Equivalent Residential Units (ERU), where one ERU is defined as follows:

- 41  
42 • Properties assigned a residential or agricultural property class code by the  
43 Snohomish County Assessor with both positive market and land values shall be  
44 designated as 1 ERU.

45  
ORD. NO. 25-040

FINALIZING A SYSTEM OF ASSESSMENT FOR  
FRENCH SLOUGH FLOOD CONTROL DISTRICT  
PURSUANT TO CHAPTER 85.38 RCW - 1

- Properties assigned a non-residential property class code by the Snohomish County Assessor with both positive market and land values or properties held as transportation right of way shall be designated as 1 ERU per 3,500 square feet of impervious surface.

ZONE 1- Includes properties that have more than 50 percent of the property area inside the 100-year flood plain and more than 50 percent of the property area landward of the District dikes and are not located within the city of Monroe. These properties shall be assessed 100 percent of the per-acre assessment and 100 percent of the Improvement assessment.

ZONE 2- Includes properties that have 50 percent or more but less than 100 percent of the property area outside the 100-year flood plain or that have 50 percent or more but less than 100 percent of the property area waterward of the District dikes (toward the Pilchuck or Snohomish rivers) and are not located within the city of Monroe. These properties shall have a 50 percent reduction in per acre assessments. These properties shall also be assessed 100 percent of the Improvement assessment.

ZONE 3- Zone 3 is a non-benefit zone and includes properties that have 100 percent of the property area waterward of the District dikes (toward the Pilchuck or Snohomish rivers). All Zone 3 properties shall not be assessed a per acre assessment or the Improvement assessment.

ZONE 4- Includes those properties that lie within the District and also lie within the City of Monroe and are under interlocal agreement between the City and District.

Where a property straddles the district boundary, only acreage within the district boundary shall be assessed. The improvement will be assessed if it is located within the district boundary.

#### Acreage Assessments for Zone 1, Zone 2 and Zone 3:

The total acreage assessment shall be \$515.00 (rounded) of a \$1,000 hypothetical budget.

Based upon the area in Zone 1 of 5,430.13 acres, the area in Zone 2 of 596.87 acres, the associated dollar value of benefits for a \$1,000 hypothetical assessment is:

Zone 1 = \$0.0899004 per acre

Zone 2 = \$0.0449502 per acre

Zone 3 = \$0.00 per acre

1       Zone 4 Assessment:

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3       No separate District assessment is made for acreage or improvements in Zone  
4       4, which is the area under the District and City Interlocal Agreement. The  
5       share of the \$1,000 hypothetical assessment which is covered by the District  
6       and City Interlocal Agreement is calculated by the District at \$259.69  
7       (rounded), based on the 2011 budget.

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9       Improvement (ERU) Assessment:

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11       The total assessment shall be \$225.32 (rounded) of a \$1,000 hypothetical  
12       budget.

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14       Based on a total of 2,379.89 ERU, the associated dollar value of benefits is  
15       \$0.0946766 per ERU, to be applied to improvements in Zones 1 and 2.  
16       Improvements to property shall be determined from Snohomish County and  
17       District records.

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19       Assessment Summary:

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

22		
23	Zones 1 and 2 Acreage Assessment (total):	\$515.00 (rounded)
24	Zones 1 and 2 Improvement Assessment (total):	\$225.32 (rounded)
25	<u>Zone 4 Assessment:</u>	<u>\$259.69 (rounded)</u>
26	Total:	\$1,000.00 (rounded)

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28       Section 3.       The District shall adopt an annual budget and special assessments based  
29       upon application of the system of assessments established by this ordinance sufficient to finance  
30       the adopted budget. The District is further directed to forward a copy of its resolution approving  
31       the budget, the budget and special assessments sufficient to finance the budget to the County  
32       Council and to the County Treasurer, in accordance with 85.38.170 RCW.

33  
34       Section 4.       As provided in the 85.38.170 RCW, the special assessments shall be  
35       collected by the County Treasurer. Notice of the special assessments due may be included in the  
36       notice of the property taxes due, may be included on a separate notice that is mailed with the  
37       notice of property taxes due, or may be sent separately from the notice of property taxes due.  
38       Special assessments shall be due at the same time property taxes are due and shall constitute liens  
39       on the land or improvements upon which they are imposed. Delinquent special assessments shall  
40       be foreclosed in the same manner, and subject to the same time schedules, interest and penalties  
41       as delinquent property taxes. The County Treasurer may impose a fee for collection of special  
42       assessments not to exceed one percent of the dollar value of the special assessments collected.

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44       Section 5.       This ordinance shall have a prospective effect and shall supersede the  
45       District's system of assessment last finalized by the adoption of Snohomish County Ordinance  
46       No. 20-044 on August 19, 2020.

ORD. NO. 25-040

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PASSED this \_\_\_\_ day of \_\_\_\_\_, 2025.

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

\_\_\_\_\_  
Chairperson

ATTEST:


\_\_\_\_\_  
Asst. Clerk of the Council

- ( ) APPROVED
- ( ) EMERGENCY
- ( ) VETOED

\_\_\_\_\_  
DATE

\_\_\_\_\_  
Deputy Executive for County Executive

ATTEST:

\_\_\_\_\_  
Approved as to form only:  
 6/23/25  
\_\_\_\_\_  
Deputy Prosecuting Attorney

**French Slough Flood Control District  
Snohomish County, Washington  
County Engineer Report  
June 2025**

**Introduction**

RCW 85.38.160 requires the County to establish and periodically review the system of assessment for the French Slough Flood Control District (District). The District's preliminary system of assessment was established by Ordinance 01-056 on August 31, 2001.

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 1<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup>, 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.

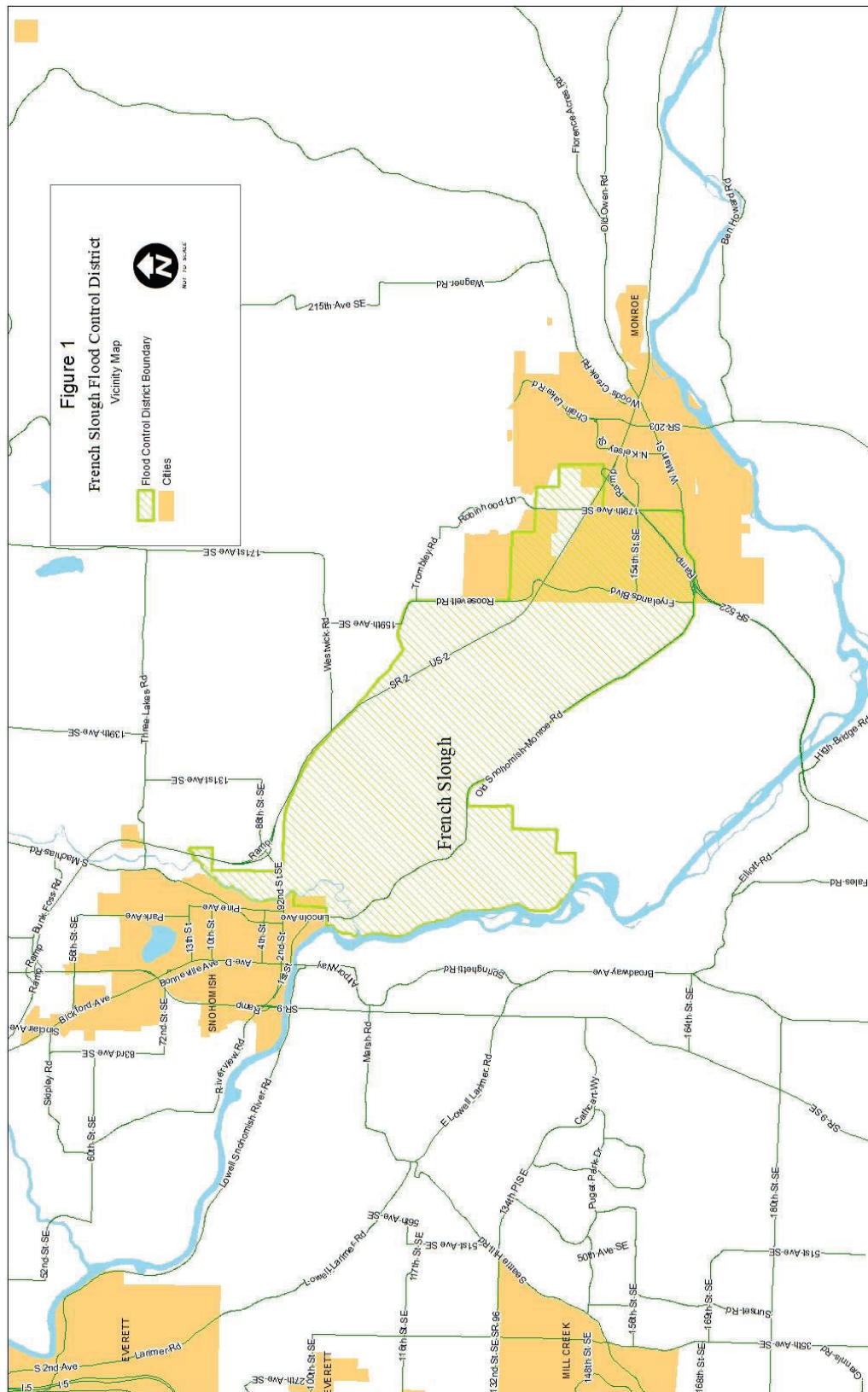
The County Treasurer collects the special assessment which must be due at the same time the property taxes are due. The County Treasurer can, but is not required to, mail the notice

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 French Slough Flood Control District is a consolidation of three earlier formed districts, that were formed pursuant to Title 86 RCW. On December 17, 1997, the Snohomish County Council by Motion 97-462 established the formation of a single flood control district consolidating French Slough Flood Control District, Drainage Improvement District 4, and Drainage Improvement District 4A under Chapter 85.38 RCW. The new, single District that was formed includes approximately 7,500 acres of mostly agricultural land located north of the Snohomish River and east of the Pilchuck River (Figure 1). Approximately 1,300 acres of the district lies within the city limits of Monroe and Snohomish.

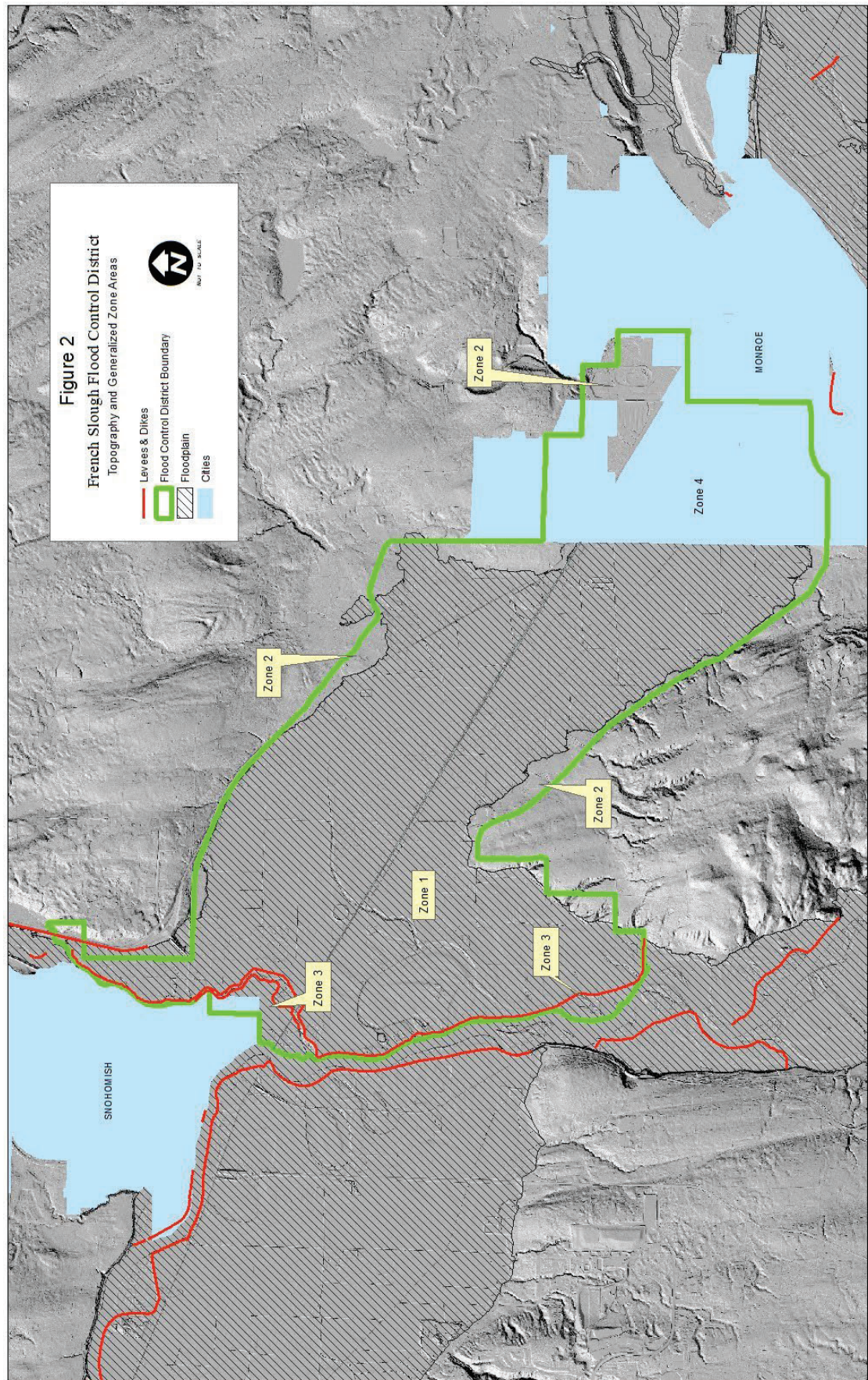
The District boundary includes portions of the City of Monroe and portions of the City of Snohomish. The District and the City of Monroe have an interlocal agreement that delineates separate areas of responsibility for the City and the District, and for payment by the City to the District.



## **Present System of Assessment**

The present system of assessment includes all components of the assessment (acreage, improvements and contractual payment from the City of Monroe) in the hypothetical \$1,000 budget, to meet the intent of Chapter 85.38 RCW. In determining the division of the hypothetical \$1,000 budget, the District utilized its 2011 budget as a reference to determine and set the proportional share of the acreage, improvements, and City related assessments. The generalized zones are shown in Figure 2. Actual zone assignment is based on the relative amount of each property in relation to the floodplain and levee located on the west side of the district along the Snohomish and Pilchuck Rivers.







The system of assessments for the District consists of a four-zone classification system.

ZONE 1- Includes properties that have more than 50 percent of the property area inside the 100-year flood plain and more than 50 percent of the property area landward of the District dikes and are not located within the city of Monroe. These properties shall be assessed 100 percent of the per-acre assessment and 100 percent of the Improvement assessment.

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ZONE 4- Includes those properties that lie within the District and also lie within the City of Monroe and are under interlocal agreement between the City and District.

Properties in zones 1 and 2 shall be assessed a per acre assessment based on the relative amount of the property that is located within the flood zone. The determination of whether properties are in Zone 1, Zone 2, or Zone 3 shall be based on records and mapping of Snohomish County.

Properties in Zones 1 and 2 shall be assessed for Improvements. Improvements shall be designated by Equivalent Residential Units (ERU), where one ERU is defined as follows:

- Properties assigned a residential or agricultural property class code by the Snohomish County Assessor with both positive market and land values shall be designated as 1 ERU.
- Properties assigned a non-residential property class code by the Snohomish County Assessor with both positive market and land values or properties held as transportation right of way shall be designated as 1 ERU per 3,500 square feet of impervious surface.

Where a property straddles the district boundary, only acreage within the district boundary shall be assessed. The improvement will be assessed if it is located within the district boundary.

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No separate District assessment is made for acreage or improvements in Zone 4, which is the area under the District and City Interlocal Agreement. The share of the \$1,000 hypothetical assessment which is covered by the District and City Interlocal Agreement is calculated by the District at \$259.69 (rounded), based on the 2011 budget.

Improvement (ERU) Assessment:

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Based on a total of 2,379.89 ERU, the associated dollar value of benefits is \$0.0946766 per ERU, to be applied to improvements in Zones 1 and 2. Improvements to property shall be determined from Snohomish County and District records.

Assessment Summary:

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

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Zones 1 and 2 Improvement Assessment (total):	\$225.32 (rounded)
<u>Zone 4 Assessment:</u>	<u>\$259.69 (rounded)</u>
Total:	\$1,000.00 (rounded)

## Recommendation

The assessment method as reviewed is consistent with the requirements of Chapter 85.38 RCW. It is recommended that the County Council adopt the attached ordinance finalizing a system of assessments for French Slough Flood Control District pursuant to Chapter 85.38 RCW.

Reviewed by:

McCormick,  
Douglas

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

6/6/2025

Date

Prepared by:

Barbeau, Kent

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

06/06/2025

Date