

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

NOTICE OF ENACTMENT

NOTICE IS HEREBY GIVEN, that on August 20, 2025, the Snohomish County Council approved Ordinance 25-041:

ORDINANCE NO. 25-041

FINALIZING A SYSTEM OF ASSESSMENT FOR THE
MARSHLAND FLOOD CONTROL DISTRICT PURSUANT TO CHAPTER 85.38 RCW

A summary of the ordinance is as follows:

Section 1. The Council finds and determines that the system of assessment for the District, as found in the County Engineer Report dated June 2025, complies with RCW 85.38 and other applicable State laws, and that the system of assessment described in Sections 2 and 3 is hereby finalized.

Section 2. Assessment Zones.

- (1) The District is divided into three assessment zones; Zones 1, 2 and 3.
 - (a) Parcels, or portions thereof, including public and private rights-of-way parcels, in Zone 1 are within the 100-year floodplain and are not riverward of the levee system. Zone 1 parcels, or portions thereof, receive full benefit of the operations and facilities of the District.
 - (b) Parcels, or portions thereof, including public and private rights-of-way parcels, in Zone 2 are outside the 100-year floodplain and are not riverward of the levee system. Zone 2 parcels, or portions thereof, receive no direct flood protection, but do benefit from use of the other drainage operations and facilities of the District.
 - (c) Parcels, or portions thereof, including public and private rights-of-way parcels, in Zone 3 are within the 100-year floodplain and outside the levee system of the District where they receive no benefit from District facilities. Zone 3 is a non-benefit zone.
- (2) The determination of whether a parcel, or portion thereof, is located in a particular zone shall be based on records and mapping of Snohomish County.

Section 3. System of Assessment.

- (1) Zone 1 – Parcels, or portions thereof, including public and private rights-of-way parcels, in Zone 1 receive full benefit of District operations and facilities. Parcels, or portions thereof, within this zone will be assessed in the following manner: 70% of the assessment will be based on acreage and 30% will be based on impervious property improvements as determined from current County aerial imagery or physical inspection.
- (2) Zone 2 – Parcels, or portions thereof, including public and private rights-of-way parcels, in Zone 2 receive a lower level of benefit of District operations and facilities due to their elevation above the 100-year floodplain. Parcels, or portions thereof, within this zone will be assessed in the following manner: 100% of the assessment will be based on impervious property improvements as determined from current County aerial imagery or physical inspection.
- (3) Zone 3 – Parcels, or portions thereof, including public and private rights-of-way parcels, within this zone receive no direct benefit of District operations and facilities as they lie riverward of the levee system. Parcels in Zone 3 will not be assessed.
- (4) Improvements in Zones 1 and 2 – Improvements shall be defined to include constructed features that prevent or inhibit infiltration of water or cause water to run off in greater quantities

or at a greater rate of flow than under natural conditions. Improvements shall include but not be limited to buildings, parking areas and compacted or paved roads and driveways. Parcels with improvements in a residential or agriculture land use code as defined by the Snohomish County property use codes 0XX, 1XX, 515, 8XX and 9XX shall be assigned 1 (one) Equivalent Residential Unit or ERU based on the statistical average of 6,500 square feet of impervious area. For commercial parcels with County property land use codes 2XX through 7XX (with the exception of 456 and 515) and all public and private right-of-way parcels not assigned a property use code, 1 (one) ERU will be equivalent to 6,500 square feet of impervious area with fractional ERUs rounded to two decimal places. The definition of impervious area shall be limited to paved surfaces, gravel surfaces, hard compacted dirt and non-raised, permanent structures (i.e. buildings). An exemption to the improvement assessment (ERU) will be given to commercial parcels and rights-of-way parcels for the portion of these parcels whose improvements drain to an engineered infiltration/retention facility approved by the governing jurisdiction. Only improved areas within the parcels or right-of-way parcels that do not drain to the approved infiltration/retention facility will be assessed based upon ERUs defined by 6,500 square feet of impervious area with fractional ERUs rounded to two decimal places.

- (5) Assessment rates, expressed as amounts per \$1,000 of revenue raised by the District, shall be as follows:
- (a) Zone 1 acreage assessment:
\$0.114539 per acre (\$700 / 6,111.48 acres).
 - (b) Zone 1 and 2 improvement assessment:
\$0.338448 per ERU (\$300 / 886.40 ERUs).
- (6) The application of the system of assessment to generate \$1,000 of revenue is as follows:
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|---|----------------|
| Acreage in Zone 1 (6,111.48 acres total) | \$700 |
| Improvement assessment in Zone 1 and Zone 2 (886.40 ERUs total) | <u>\$300</u> |
| TOTAL | \$1,000 |

Section 4. The District shall adopt an annual budget and special assessments based upon application of the finalized system of assessment sufficient to finance the adopted budget. The District is further directed to forward a copy of its resolution approving the budget, the budget and special assessments sufficient to finance the budget to the County Council and to the County Treasurer, in accordance with RCW 85.38.170.

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

Section 6. This ordinance supersedes the District's system of assessment last finalized by Snohomish County Ordinance 20-045 adopted on August 19, 2020.

For More Information: Copies of the ordinance and related documents are available upon request by calling the Council Office at (425) 388-3494, 1(800) 562-4367 x3494, TDD 1(800) 877-8339, or by e-mailing Contact.Council@snoco.org. The ordinance is also available on the Council's website at <https://snohomish.legistar.com/Default.aspx> (File # 2025-2063).

Notice of Enactment
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Dated this 10th day of September, 2025.



Deputy Clerk of the Council

Publish: September 17, 2025
SUBMIT AFFIDAVIT TO: County Council
SUBMIT INVOICE TO: DCNR-Surface Water Management - 107027