

1 APPROVED: 11/08/23  
2 EFFECTIVE: 11/26/23

3  
4 SNOHOMISH COUNTY COUNCIL  
5 Snohomish County, Washington

6  
7 ORDINANCE NO. 23-115

8  
9 RELATING TO PROPERTY TAXES;  
10 FIXING THE 2024 ROAD PROPERTY TAX LEVY FOR SNOHOMISH COUNTY AND  
11 PRESERVING FUTURE LEVY CAPACITY  
12

13 WHEREAS, the 2024 budget for Snohomish County contains detailed listings of  
14 various revenues, including property taxes; and  
15

16 WHEREAS, a preliminary estimated assessed value of taxable real property in  
17 unincorporated Snohomish County is \$91.18 billion which is subject to adjustment for  
18 senior citizens exemptions as provided for in RCW 84.36.381, omitted assessments as  
19 provided for in RCW 84.40.080, and other adjustments as provided by law; and  
20

21 WHEREAS, pursuant to chapter 84.55 RCW a taxing jurisdiction may levy  
22 property taxes in an amount no greater than the highest regular tax which could have  
23 been lawfully levied beginning with the 1985 levy multiplied by a limit factor; and  
24

25 WHEREAS, the limit factor for taxing jurisdictions with a population of 10,000 or  
26 greater is the lesser of 101% or 100% plus inflation, which, as of August 30, 2023, has  
27 been determined to be More than 101% for 2024; and  
28

29 WHEREAS, the County Council has determined that there is a need for an  
30 increase in the 2023 road property tax levy within the limits imposed by chapter 84.55  
31 RCW as authorized by separate ordinance pursuant to RCW 84.55.120; and  
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33 WHEREAS, the County Council desires to protect the County's future levy  
34 capacity pursuant to RCW 84.55.092; and  
35

36 WHEREAS, the property tax levy set out in Section 1 is intended to include  
37 additional amounts, if any, that may be allowed under the new construction, increases in  
38 assessed value due to construction of wind turbine facilities, improvements to property  
39 and state-assessed property provisions of RCW 84.55.010 and, as provided pursuant to  
40 RCW 84.55.070, the refund provisions of chapters 84.68 and 84.69 RCW; and  
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42 WHEREAS, the Snohomish County Council finds that the levy of road property  
43 taxes set forth in this ordinance is in the best interests of the County;  
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1 NOW, THEREFORE, BE IT ORDAINED:  
2

3 Section 1. The annual amount of road property tax levy necessary to raise the  
4 amount of revenues required by Snohomish County for expenditure during calendar  
5 year 2024 is hereby levied upon all real and personal property subject to taxation in  
6 unincorporated Snohomish County as set forth in the table below:  
7

8 2024 ROAD PROPERTY TAX LEVY  
9

Use of Funds	Estimated Levy Rate	Levy Amount
Road Levy	\$.8299	\$75,666,943

10  
11 Section 2. The amount set forth in Section 1 is hereby levied upon all real and  
12 personal property in accordance with certified assessed values and the completed tax  
13 rolls of Snohomish County for collection in 2024. That estimated road property tax levy  
14 amount is intended:  
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16 (a) to include an increase above the County's 2023 levy amount as  
17 authorized by separate ordinance pursuant to RCW 84.55.120;  
18

19 (b) to include any additional amounts allowed under (i) the new  
20 construction, increases in assessed value due to construction of wind turbine  
21 facilities, improvements to property and state-assessed property provisions of  
22 RCW 84.55.010 and, (ii) as provided pursuant to RCW 84.55.070, the refund  
23 provisions of chapters 84.68 and 84.69 RCW; and  
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25 (c) to exclude any amounts in excess of 101% of the 2023 levy amount  
26 plus those additional amounts described in paragraph (b) above;  
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28 and shall be adjusted by the County Assessor when property values are certified.  
29

30 Section 3. Any unused road property tax levy capacity for the 2024 tax year is  
31 reserved for future levy as provided by RCW 84.55.092.  
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33 PASSED this 8<sup>th</sup> day of November 2023.  
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35 SNOHOMISH COUNTY COUNCIL  
36 Snohomish County, Washington  
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40 Council Chair  
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1 ATTEST:

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Clerk of the Council

- APPROVED
- EMERGENCY
- VETOED

DATE: November 16, 2023

  
County Executive

ATTEST:

  
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Approved as to form only:

/s/ George B. Marsh 9/18/23  
Deputy Prosecuting Attorney