

1 APPROVED: 11/09/21
2 EFFECTIVE: 11/22/21

3 SNOHOMISH COUNTY COUNCIL
4 Snohomish County, Washington

5
6 ORDINANCE NO. 21-084

7
8 RELATING TO PROPERTY TAXES;
9 FIXING THE 2022 ROAD PROPERTY TAX LEVY FOR SNOHOMISH COUNTY AND
10 PRESERVING FUTURE LEVY CAPACITY

11
12 WHEREAS, the 2022 budget for Snohomish County contains detailed listings of
13 various revenues, including property taxes; and

14
15 WHEREAS, a preliminary estimated assessed value of taxable real property in
16 unincorporated Snohomish County is \$73.55 billion which is subject to adjustment for
17 senior citizens exemptions as provided for in RCW 84.36.381, omitted assessments as
18 provided for in RCW 84.40.080, and other adjustments as provided by law; and

19
20 WHEREAS, pursuant to chapter 84.55 RCW a taxing jurisdiction may levy
21 property taxes in an amount no greater than the highest regular tax which could have
22 been lawfully levied beginning with the 1985 levy multiplied by a limit factor; and

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24 WHEREAS, the limit factor for taxing jurisdictions with a population of 10,000 or
25 greater is the lesser of 101% or 100% plus inflation, which, as of August 30, 2021, has
26 been determined to be More than 101% for 2022; and

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28 WHEREAS, the County Council has determined that there is a need for an
29 increase in the 2021 road property tax levy within the limits imposed by chapter 84.55
30 RCW as authorized by separate ordinance pursuant to RCW 84.55.120; and

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32 WHEREAS, the County Council desires to protect the County's future levy
33 capacity pursuant to RCW 84.55.092; and

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35 WHEREAS, the property tax levy set out in Section 1 is intended to include
36 additional amounts, if any, that may be allowed under the new construction, increases in
37 assessed value due to construction of wind turbine facilities, improvements to property
38 and state-assessed property provisions of RCW 84.55.010 and, as provided pursuant to
39 RCW 84.55.070, the refund provisions of Chapters 84.68 and 84.69 RCW; and

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41 WHEREAS, the Snohomish County Council finds that the levy of road property
42 taxes set forth in this ordinance is in the best interests of the County.

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2 NOW, THEREFORE, BE IT ORDAINED:
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4 Section 1. The annual amount of road property tax levy necessary to raise the
5 amount of revenues required by Snohomish County for expenditure during calendar
6 year 2022 is hereby levied upon all real and personal property subject to taxation in
7 unincorporated Snohomish County as set forth in the table below:
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9 2022 ROAD PROPERTY TAX LEVY
10

Use of Funds	Estimated Levy Rate	Levy Amount
Road Levy	\$.9902	\$72,837,959

11
12 Section 2. The amount set forth in Section 1 is hereby levied upon all real and
13 personal property in accordance with certified assessed values and the completed tax
14 rolls of Snohomish County for collection in 2022. That estimated road property tax levy
15 amount is intended:
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17 (a) to include an increase above the County's 2021 levy amount as
18 authorized by separate ordinance pursuant to RCW 84.55.120;
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20 (b) to include any additional amounts allowed under (i) the new
21 construction, increases in assessed value due to construction of wind turbine
22 facilities, improvements to property and state-assessed property provisions of
23 RCW 84.55.010 and, (ii) as provided pursuant to RCW 84.55.070, the refund
24 provisions of Chapters 84.68 and 84.69 RCW, and
25

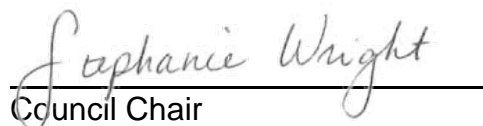
26 (c) to exclude any amounts in excess of 101% of the 2021 levy amount
27 plus those additional amounts described in paragraph (b) above,
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29 and shall be adjusted by the County Assessor when property values are certified.
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31 Section 3. Any unused road property tax levy capacity for the 2022 tax year is
32 reserved for future levy as provided by RCW 84.55.092.
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34 PASSED this 9th day of November, 2021.
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36 SNOHOMISH COUNTY COUNCIL
37 Snohomish County, Washington
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41 Council Chair
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ATTEST:



Clerk of the Council

- APPROVED
- EMERGENCY
- VETOED

DATE: November 12, 2021



County Executive

ATTEST:

Melissa Geraghty

Approved as to form only:

/s/ George B. Marsh 9/23/2021
Deputy Prosecuting Attorney