

1 SNOHOMISH COUNTY COUNCIL
2 Snohomish County, Washington

3
4 ORDINANCE NO. 24-074

5
6 RELATING TO PROPERTY TAXES;
7 FIXING THE 2025 GENERAL PROPERTY TAX LEVY FOR
8 SNOHOMISH COUNTY AND PRESERVING FUTURE LEVY CAPACITY
9

10 WHEREAS, the 2025-2026 budget for Snohomish County contains detailed
11 listings of various revenues, including property taxes; and
12

13 WHEREAS, a preliminary estimated assessed value of taxable real property in
14 Snohomish County is \$214.7 billion which is subject to adjustment for senior citizens
15 exemptions as provided for in RCW 84.36.381 and for omitted assessments as provided
16 for in RCW 84.40.080, and any other adjustments provided by law; and
17

18 WHEREAS, pursuant to chapter 84.55 RCW a taxing jurisdiction may levy
19 property taxes in an amount no greater than the highest regular tax which could have
20 been lawfully levied beginning with the 1985 levy multiplied by a limit factor; and
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22 WHEREAS, the limit factor for taxing jurisdictions with a population of 10,000 or
23 greater is the lesser of 101% or 100% plus inflation, which, as of August 30, 2024, has
24 been determined to be more than 101% for 2025; and
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26 WHEREAS, the County Council has determined that there is a need for an
27 increase in the 2025 general property tax levy within the limitations imposed by chapter
28 84.55 RCW as authorized by separate ordinance pursuant to RCW 84.55.120; and
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30 WHEREAS, the County Council desires to protect the County's future levy
31 capacity pursuant to RCW 84.55.092; and
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33 WHEREAS, the property tax levy set out in Section 1 is intended to include
34 additional amounts, if any, that may be allowed under the new construction, increases in
35 assessed value due to construction of wind turbine facilities, improvements to property,
36 and state-assessed property provisions of RCW 84.55.010 and, as provided in RCW
37 84.55.070, the refund provisions of chapters 84.68 and 84.69 RCW; and
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39 WHEREAS, the Snohomish County Council finds that the levy of general fund
40 property 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 general property tax levy necessary to raise
5 the amount of revenues required by Snohomish County for expenditure during calendar
6 year 2025 is hereby levied upon all real and personal property subject to taxation in
7 Snohomish County as set forth in the table below.
8

9 2025 GENERAL PROPERTY TAX LEVY
10

| Use of Funds | Estimated Levy Rate | Estimated Levy Amount |
|--------------|---------------------|-----------------------|
| General Levy | \$.5178 | \$111,196,005 |

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 2025. That estimated property tax levy
14 amount is intended:
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16 (a) to include an increase above the County's 2024 levy amount as
17 authorized by separate ordinance pursuant to RCW 84.55.120;
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19 (b) to include any additional amounts allowed under (i) the new
20 construction, improvements to property and state-assessed property provisions
21 of RCW 84.55.010 and, (ii) as provided pursuant to RCW 84.55.070, the refund
22 provisions of chapters 84.68 and 84.69 RCW, and
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24 (c) to exclude any amounts in excess of the 2025 maximum levy amount
25 resulting from application of the limit factor, plus those additional amounts
26 described in paragraphs (a) and (b) above;
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28 and shall be adjusted by the County Assessor when property values are certified.
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30 Section 3. Any unused general property tax levy capacity for the 2025 tax year is
31 reserved for future levy as provided by RCW 84.55.092.
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33 PASSED this ____ day of November, 2024.
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36 SNOHOMISH COUNTY COUNCIL
37 Snohomish County, Washington
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39 _____
40 Council Chair

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ATTEST:

Asst. Clerk of the Council

() APPROVED

() EMERGENCY

() VETOED

DATE: _____

County Executive

ATTEST:

Approved as to form only:

/s/ George B. Marsh 8/23/2024
Deputy Prosecuting Attorney