

1 APPROVED:
2 EFFECTIVE:

3
4 SNOHOMISH COUNTY COUNCIL
5 SNOHOMISH COUNTY, WASHINGTON

6
7 ORDINANCE NO. 21-038

8
9 FINALIZING A SYSTEM OF ASSESSMENT FOR DIKING DISTRICT NO. 2 PURSUANT
10 TO CHAPTER 85.38 RCW

11
12 WHEREAS, RCW 85.38.160 requires that Snohomish County (“County”) establish and
13 periodically review a system of assessment for Diking District 2 (“District”); and

14
15 WHEREAS, the District’s current system of assessment was adopted under Ordinance
16 17-052 on August 9, 2017; and

17
18 WHEREAS, RCW 85.38.160(4) requires that the County Engineer shall review and the
19 Snohomish County Council (“Council”) shall finalize the system of assessment for the District at
20 least once every four years; and

21
22 WHEREAS, after proper notice a public hearing to finalize the District’s system of
23 assessment was held on _____, 2021; and

24
25 WHEREAS, the Council has given due consideration to the County Engineer’s review of
26 the District’s system of assessment; and

27
28 WHEREAS, it is deemed necessary and advisable that the proposed system of assessment
29 for the District be finalized;

30
31 NOW, THEREFORE, BE IT ORDAINED:

32
33 Section 1. The Council hereby finds and determines that the system of assessment for
34 the District complies with chapter 85.38 RCW and other applicable laws of the State of
35 Washington, and that the system of assessment described in Sections 2 and 3 is hereby finalized.

36
37 Section 2. Assessment Zones. The District has two assessment zones; a full benefit
38 zone and a non-benefit zone. Parcels or portions of parcels in Zone 1 shall be assessed a per acre
39 assessment based upon the benefit or use received by the District’s operations and facilities and
40 portions of parcels in Zone 2 shall not be assessed because those portions of parcels are outside
41 of the mapped Floodplain and are not benefitted by the District’s operations and facilities.

42
43 Zone 1 – Any parcels or portions of parcels falling within the FEMA Floodplain.
44 The assessment level for Zone 1 is 100%.

1 Zone 2 – Portions of parcels that receive no benefit from the District (those portions
2 of parcels located outside of the FEMA Floodplain). Zone 2 is a no-
3 benefit zone in which no assessments are imposed.
4

5 Section 3. System of Assessment.
6

7 (1) Parcels, or portions thereof, receive full benefit of District operations and facilities in Zone 1
8 and no benefit in Zone 2.
9

10 (2) Assessment rates, expressed as amounts per \$1,000 of revenue raised by the District, shall be
11 as follows:
12

13 (a) Zone 1 acreage assessment (100% benefit):

14 \$1.80 per acre (\$1,000 | 555.53 acres).

15 (b) Zone 2 non-benefit:

16 \$0.00 per acre (\$0.00 | 1.87 acres).
17

18 (3) The application of the system of assessment to generate \$1,000 of revenue is as follows:
19

20 Acreage in Zone 1 (555.53 acres total) \$1,000.00

21 Acreage in Zone 2 (1.87 acres total) \$0.00
22

23 **TOTAL** \$1,000.00
24

25 Section 4. The District shall adopt an annual budget and special assessments based
26 upon application of the finalized system of assessments sufficient to finance the adopted budget.
27 The District shall forward a copy of its resolution approving the budget, the budget and special
28 assessments sufficient to finance the budget to the County Council and to the County Treasurer,
29 as required by RCW 85.38.170.
30

31 Section 5. As provided in RCW 85.38.170, the special assessments shall be collected
32 by the County Treasurer. Notice of the special assessments due may be included in the notice of
33 property taxes due, may be included on separate notice that is mailed with the notice of property
34 taxes due, or may be sent separately from the notice of property taxes due. Special assessments
35 shall be due at the same time property taxes are due and shall constitute liens on the land or
36 improvements upon which they are imposed. Delinquent special assessments shall be foreclosed
37 in the same manner, and subject to the same time schedules, interest and penalties as delinquent
38 property taxes. The County Treasurer may impose a fee for collection of special assessments not
39 to exceed one percent of the dollar value of special assessments collected.
40

41 Section 6. This ordinance shall have a prospective effect and shall supersede the
42 District's system of assessment last finalized by Snohomish County Ordinance 17-052 adopted
43 on August 9, 2017.
44
45

1 PASSED this ___ day of _____, 2021.

2
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5 SNOHOMISH COUNTY COUNCIL
6 Snohomish County, Washington
7

8
9 _____
10 Chair

11 ATTEST:

12
13
14 _____
15 Clerk of the Council

16
17 () APPROVED

18
19 () EMERGENCY

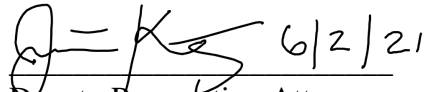
20
21 () VETOED

22 _____
23 DATE

24
25 _____
26 County Executive

27 ATTEST:

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29
30 _____
31
32
33 Approved as to form only:

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35 
36 _____
37 Deputy Prosecuting Attorney
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Snohomish County Council

SNOHOMISH COUNTY COUNCIL

EXHIBIT # 1

FILE ORD. 21-038

Committee: Operations
ECAF: 21-0421
Proposal: Ord. 21-038

Analyst: Heidi Beazizo
Date: July 8, 2021

Consideration

The Executive's Office requests Council consider approving proposed Ordinance 21-038 which would finalize a system of assessment for Diking District 2 pursuant to Chapter 85.38 RCW.

Background

Diking District No. 2 (District) was originally formed in 1905 under the authority of the 1895 Diking Districts Act, [Chapter 85.05 RCW](#). The District includes approximately 400 acres in the county, bounded by Ebey Slough on the west, and Sunnyside Blvd. on the east. An additional 156 acres was annexed by the District in 2011 extending the boundary just south of US Route 2. Refer to the exhibit maps in the County Engineer's report for illustration.

In 1985, the state legislature under [Chapter 85.38 RCW](#) consolidated the procedures for the creation, elections, and operations of special purpose districts that provide diking, drainage, and flood control facilities and services. Pursuant to RCW 85.38.140, a special district in existence prior to July 28, 1985, may conform to the alternative optional method (RCW 85.38.140 through 85.38.170) by which special district budgets are adopted, special assessments are measured and imposed, rates and charges are fixed, and assessment zones established.

Under the provisions of RCW 85.38.200, the District annexed territory in February 2011 by way of Resolution No. 2011-02 and is now required to have the county develop a system of assessment as set forth in RCW 85.38.150 through 85.38.170. The County worked with District Commissioners to develop a proposed assessment method that intends to address the District's existing and future financing needs under the provisions of chapter 85.38 RCW.

The assessment method assesses on a per acre basis for all properties within the boundaries using multiple assessment zones according to the level of use or benefit accruing to each parcel. Ordinance 17-052¹ adopted this methodology on August 9, 2017 and per RCW, is required to be reviewed and approved by Council every four (4) years.

Current Proposal

Scope: Ordinance 21-038 requests Council's approval of the assessment rates for Diking District 2 as is required per RCW. The County Engineer has finalized the review of the system of assessment and provided a report with the ECAF.

Assessment Summary

¹ [Public Hearings \(granicus.com\)](#)

The assessment rates, expressed as amounts per \$1,000 of revenue raised by the District are proposed as follows:

Zone 1 ² acreage assessment (100% benefit)	\$1.80 per acre ³
Zone 2 ⁴ acreage assessment (0% benefit)	\$0.00 per acre

Duration: This ordinance shall have a prospective effect and shall supersede the District's system of assessment last finalized by Snohomish County Ordinance 17-052 adopted on August 9, 2017.

Fiscal Implications: N/A (the system of assessment is sufficient to finance the adopted budget).

2021 Budget: YES.

Future Budget Impacts: YES.

Handling: NORMAL.

Approved-as-to-form: YES.

Risk Management: APPROVE.

Executive Recommendation: APPROVE.

Analysis: This requested action is consistent with the requirements of RCW.

Attachments: NONE

Amendments: NONE

Request: Move to GLS on July 21, 2021 for Council to consider scheduling a public hearing. Following receipt of public testimony, consider taking action on proposed ordinance 21-038 or provide other direction to staff.

² Zone 1 includes any parcels falling within the FEMA floodplain and receive the full benefit of the District operations and facilities.

³ The assessment rate approved in 2017 was \$1.794 per acre.

⁴ Zone 2 includes any parcels outside of the FEMA floodplain and receive no benefit of District operations or facilities.



Legislation Text

File #: 2021-0421, Version: 1

Executive/Council Action Form (ECAF)

ITEM TITLE:

Ordinance 21-038, finalizing a system of assessment for Diking District 2 pursuant to Chapter 85.38 RCW

DEPARTMENT: Public Works, CNR

ORIGINATOR: Kent Barbeau

EXECUTIVE RECOMMENDATION: Approve

PURPOSE: Chapter 85.38.160(1) RCW requires that the County establish a system of assessment for Special Districts. Chapter 85.38.160(4) RCW requires periodic review and finalization of the system of assessment for Special Districts every four years.

BACKGROUND: The Diking District 2 system of assessment was established pursuant to the methods prescribed in RCW 85.38 Chapter 85.38.160(4) RCW requires the system or systems of assessment of each special district shall be reviewed by the county engineer and finalized by the county legislative authority at least once every four years. The County Engineer has prepared an Engineer’s Report and finds that the District’s proposed assessment methodology to be in accordance with Chapter 85.38 RCW. The district has requested no changes to the system of assessment.

FISCAL IMPLICATIONS:

EXPEND: FUND, AGY, ORG, ACTY, OBJ, AU	CURRENT YR	2ND YR	1ST 6 YRS
TOTAL			

REVENUE: FUND, AGY, ORG, REV, SOURCE	CURRENT YR	2ND YR	1ST 6 YRS
TOTAL			

DEPARTMENT FISCAL IMPACT NOTES: No fiscal impact.

CONTRACT INFORMATION:

ORIGINAL	CONTRACT#	AMOUNT
AMENDMENT	CONTRACT#	AMOUNT

Contract Period

ORIGINAL	START	END
AMENDMENT	START	END

OTHER DEPARTMENTAL REVIEW/COMMENTS: Approved as to form by PA (Justin Kasting)
Approved/Reviewed by Finance and Risk

LOG NUMBERS

BGT. _____ , _____ , _____

CEO _____ , _____ , _____

EXECUTIVE/COUNCIL APPROVAL FORM

MANAGEMENT ROUTING:

EXECUTIVE Dave Somers
 EXEC. DIR. Lacey Harper
 DIRECTOR/ELECTED Tom Teigen *AT*
 DEPARTMENT CNR
 DIRECTOR/ELECTED Kelly Snyder *KS*
 DEPARTMENT Public Works
 DIV. MGR. Gregg Farris *AT*
 DIVISION SWM
 ORIGINATOR Kent Barbeau *KB*
 DATE 06/03/21 Ext. 6459

TO: COUNCIL CHAIRPERSON:

SNOHOMISH COUNTY COUNCIL

EXECUTIVE RECOMMENDATION:

Approve No Recommendation
 Further Processing
 Requested By _____

PW Review: Fiscal Admin Deputy Director

Executive Office Signature _____
 CEO Staff Review _____
 Received at Council Office _____

DOCUMENT TYPE:

BUDGET ACTION:
 Emergency Appropriation
 Supplemental Appropriation
 Budget Transfer
 CONTRACT:
 New
 Amendment

GRANT APPLICATION
 ORDINANCE
 Amendment to Ord. # _____
 PLAN
 OTHER

DOCUMENT / AGENDA TITLE:

Finalizing a system of assessment for Diking District 2 pursuant to Chapter 85.38 RCW

APPROVAL AUTHORITY:

EXECUTIVE _____ COUNCIL
 CITE BASIS RCW 85.38

HANDLING: NORMAL EXPEDITE _____ URGENT _____ DEADLINE DATE 8/31/2021

PURPOSE:

Chapter 85.38.160(1) RCW requires that the County establish a system of assessment for Special Districts. Chapter 85.38.160(4) RCW requires periodic review and finalization of the system of assessment for Special Districts every four years.

BACKGROUND:

- The Diking District 2 system of assessment was established pursuant to the methods prescribed in RCW 85.38
- Chapter 85.38.160(4) RCW requires the system or systems of assessment of each special district shall be reviewed by the county engineer and finalized by the county legislative authority at least once every four years.
- The County Engineer has prepared an Engineer’s Report and finds that the District’s proposed assessment methodology to be in accordance with Chapter 85.38 RCW.
- The district has requested no changes to the system of assessment.

FISCAL IMPLICATIONS:

EXPEND: FUND, AGY, ORG, ACTY, OBJ, AU	CURRENT YR	2ND YR	1ST 6 YRS
TOTAL			

REVENUE: FUND, AGY, ORG, REV, SOURCE	CURRENT YR	2ND YR	1ST 6 YRS
TOTAL			

DEPARTMENT FISCAL IMPACT NOTES:

No fiscal impact.

BUDGET REVIEW: Analyst CS Administrator _____ Recommend Approval _____

CONTRACT INFORMATION:

ORIGINAL _____ CONTRACT # _____ AMOUNT \$ _____
 AMENDMENT _____ CONTRACT # _____ AMOUNT \$ _____

CONTRACT PERIOD:

ORIGINAL Start _____ End _____
 AMENDMENT Start _____ End _____

CONTRACT / PROJECT TITLE:

CONTRACTOR NAME & ADDRESS (City/State only):

APPROVED:

RISK MANAGEMENT: Yes _____ No _____

COMMENTS:

PROSECUTING ATTY - AS TO FORM: Yes X No _____

OTHER DEPARTMENTAL REVIEW / COMMENTS:

ELECTRONIC ATTACHMENTS: (List & include path & filename for each, e.g. G:\ECAF\deptname\docname_Motion)

- G:\ECAF\Dept\06_pw\swm\2021\DD2_2021_Assess_CEReport.pdf
- G:\ECAF\Dept\06_pw\swm\2021\DD2_2021_Assess_Ord.pdf
- G:\ECAF\Dept\06_pw\swm\2021\DD2_2021_Assess_Ord.docx
- G:\ECAF\Dept\06_pw\swm\2021\DD02_2020_ASSESS.ECAF.docx

NON-ELECTRONIC ATTACHMENTS:

**ORDINANCE
INTRODUCTION SLIP**

SNOHOMISH COUNTY COUNCIL

EXHIBIT # 3

TO: Clerk of the Council

FILE ORD. 21-038

TITLE OF PROPOSED ORDINANCE:

**Finalizing a system of assessment for Diking District 2 pursuant to Chapter
85.38 RCW**

~~~~~  
  
\_\_\_\_\_ 6/17/21  
Councilmember Date

Clerk's Action: Proposed Ordinance No. **21-038**

Assigned to: Operations Committee Date: 6/21/21

~~~~~  
STANDING COMMITTEE RECOMMENDATION FORM

On 7/13/21, the Committee considered the item and by Consensus /
5 Yeas and 0 Nays, made the following recommendation:

Move to Council to schedule public hearing 7/21/21 GLS

Public Hearing Date _____ at _____

_____ Move to Council as amended to schedule public hearing


_____ Move to Council with no recommendation

This item ___ should/ ___ should not be placed on the Consent Agenda.

(Consent agenda may be used for routine items that do not require public hearing and do not need discussion at General Legislative Session)

This item should/ ___ should not be placed on the Administrative Matters Agenda

(Administrative Matters agenda may be used for routine action to set time and date for public hearings)


_____ Committee Chair

**Diking District No. 2
Snohomish County, Washington
Review of System of Assessments
County Engineer Report
June, 2021**

Introduction

RCW 85.38.160 requires the County to establish and periodically review the system of assessment for Diking District 2 (District). The District's current system of assessment was established by Snohomish County Ordinance No. 17-052 on August 9, 2017.

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 District's system of assessment for the first time.

The attached proposed ordinance (Attachment 1) sets forth the assessment system and rates for a \$1,000 hypothetical budget for the District. The deadline for finalization of the system of assessment by ordinance is September 1st 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 finally adopted by the County Council on or before September 1st 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 1st, 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

Diking District No. 2 was formed in 1905 under the authority of the original 1895 Diking Districts Act, Ch. 85.05 RCW and included approximately 400 acres in Snohomish County, bounded by Ebey Slough on the west, and Sunnyside Blvd. on the east. The district was formed “for the reason that the said land is low marsh bottom land and during period of freshets is overflowed and covered with water and that if a proper dike is constructed around the same, said lands will not overflow and will become highly productive and the value thereof will very likely materially increase.” An additional 156 acres were annexed by Resolution No. 2011-02 dated February 2, 2011, extending the boundary of the District to the south of US2 (See Figure 1, Vicinity Map, and Figure 2, Diking District No. 2). The annexation of land under the provisions of RCW 85.38.200 required the District thereafter measure and impose special assessments upon real property within the entire enlarged area in accordance with RCW 85.38.150 through 85.38.170.

Assessment Background

The original system of assessment for the District was established shortly after the formation of the District in 1905 in accordance with statutory procedures at that time. That system consisted of a per acre assessment on the lands benefitted by the District’s system of levees. The current system of assessment was established by Snohomish County Ordinance No. 17-052 on August 9, 2017 according to the requirements of RCW 85.38.150 through 85.38.170 as the exclusive method by which the district could extend assessments to the newly annexed area. The current system maintains the original per acre assessment for benefitted lands across the entire district.

Proposed Assessment Method

The commissioners for the District have requested that the current system of assessment be continued without change. Pursuant to RCW 85.38.150(1), special assessments may be imposed only on real property within the district which will receive a special benefit from the operations and facilities maintained by the district. Special assessments imposed upon real property shall be a function of the dollar value of benefit or use per acre and the assessment zone within which the real property is located. RCW 85.38.150(2). Differing assessment zones are to be established where properties within a district receive a different relative ratio of benefit or use per acre from the operations and facilities of the special district. RCW 85.38.150(3).

Under the current and proposed system of assessment, all property within the District which is within the 100-year floodplain, as defined by the Federal Emergency Management Agency (FEMA), and adopted by Snohomish County, are specially and equally benefitted by the facilities and operations maintained by the District. These properties are designated Zone 1 with full 100% benefit. There is a small portion of real property within the District which is outside of the 100-year floodplain and, thus, does not receive a special benefit from those facilities and operations maintained by the District. These properties are designated Zone 2 with no benefit.

The County Engineer has reviewed the benefit zones for the current system of assessment and agrees that these are still an accurate representation of the benefits provided to properties from the activities of the District. The zone descriptions are summarized as follows:

Zone 1 – Any parcels falling within the FEMA Floodplain. The assessment level for Zone 1 is 100%.

Zone 2 – Parcels that receive no benefit from the District (and fall outside of the FEMA Floodplain). Zone 2 is a no-benefit zone in which no assessments are imposed.

The assessment rates for the \$1,000 hypothetical budget under Chapter 85.38.160 RCW are:

(a) Zone 1 consists of 555.53 acres and would be assessed a rate of \$1.80 per acre to generate revenues totaling \$1,000 for the District.

(b) Zone 2 consists of 1.87 acres. No-benefit zone – no per acre assessment

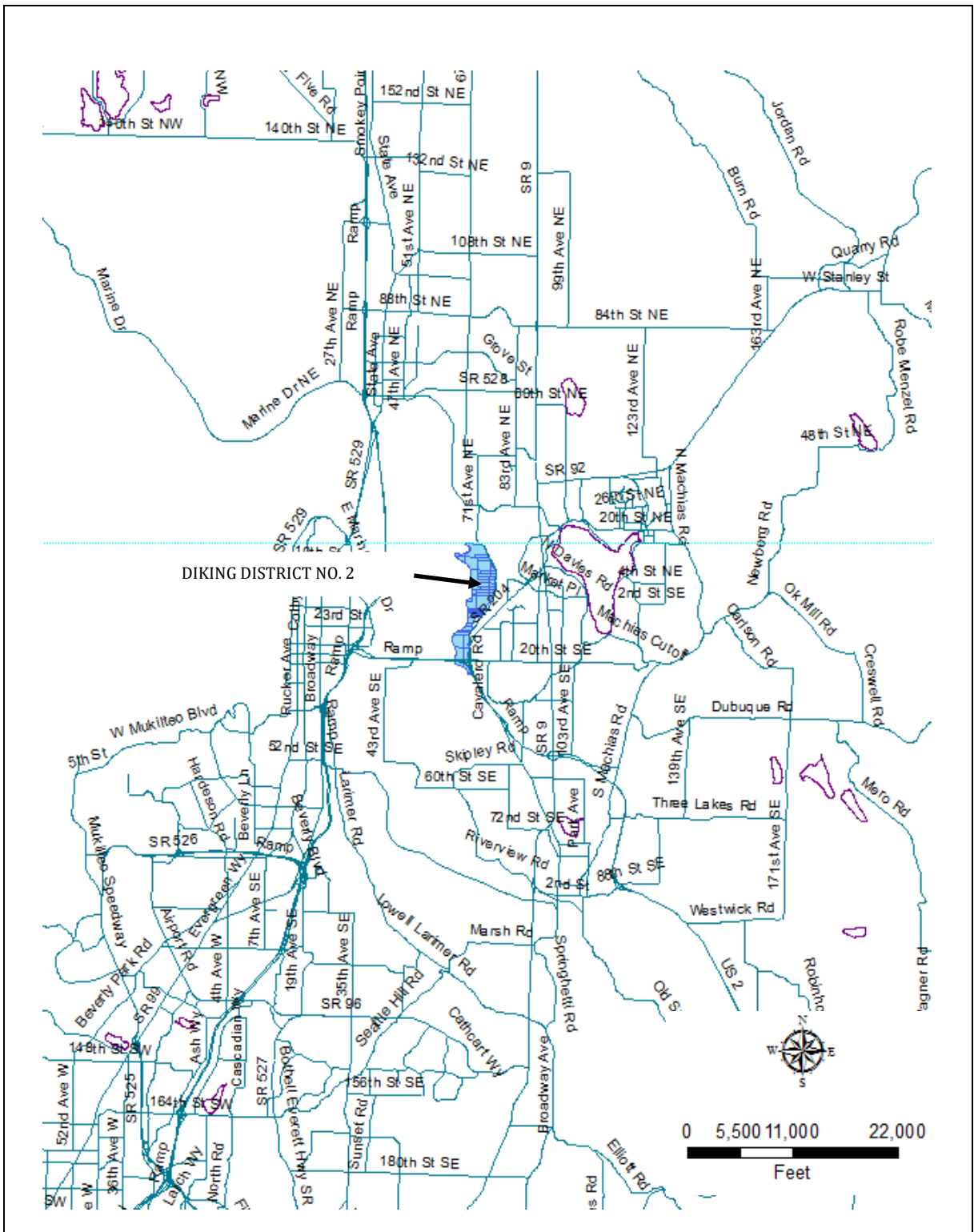


Figure 1: Vicinity Map

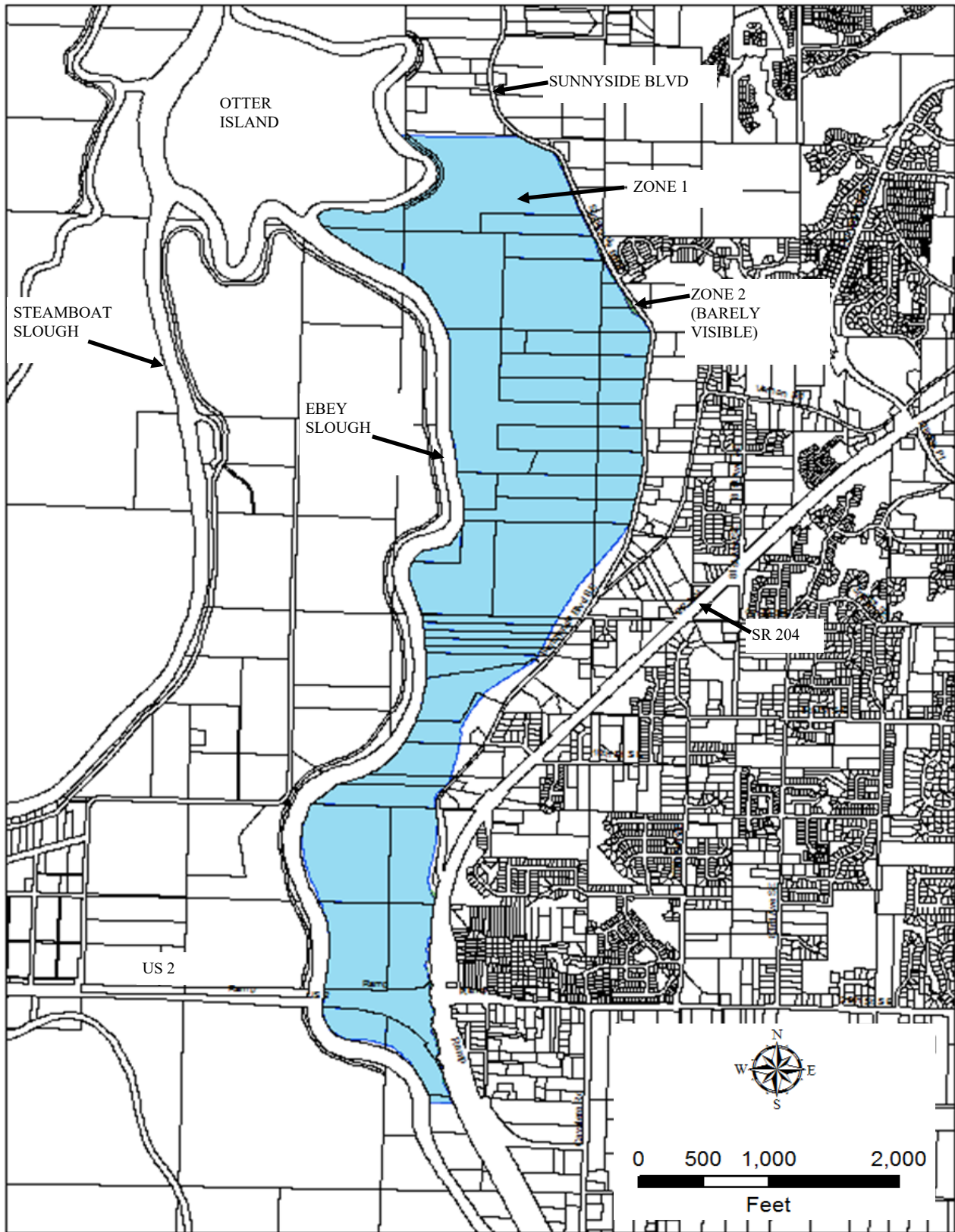


Figure 2: Diking District No. 2

Assessment Levels

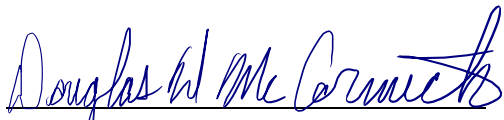
Prior to December 1, 2017, the District will submit to the County Council and County Treasurer the budget for the coming year (Budget). The assessments, as applied to acreage, will be calculated using a factor that divides the Budget by \$1000. Table 1, below, shows the associated dollar value of benefits for a \$1,000 hypothetical budget used to determine assessment rates and the assessments and effective rates based on the 2017 actual budget of \$22,295.20.

ITEM	TOTAL
Total Zone 1 acres	555.53
Total Zone 2 acres	1.87
Hypothetical assessment collected per acre	\$1.80
TOTAL HYPOTHETICAL BUDGET	\$1,000.00
Actual assessment collected per acre (2021)	\$40.00
TOTAL ACTUAL BUDGET	\$22,221.20

Table 1: District Budget (Hypothetical and Actual)

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 Diking District No. 2 pursuant to Chapter 85.38 RCW.



Douglas W. McCormick, P.E.

Public Works Deputy Director/County Engineer

6/2/2021
Date

Attachment 1
Proposed Ordinance

APPROVED:
EFFECTIVE:

SNOHOMISH COUNTY COUNCIL
SNOHOMISH COUNTY, WASHINGTON

ORDINANCE NO. 21-___

FINALIZING A SYSTEM OF ASSESSMENT FOR DIKING DISTRICT NO. 2
PURSUANT TO CHAPTER 85.38 RCW

WHEREAS, RCW 85.38.160 requires that Snohomish County (“County”) establish and periodically review a system of assessment for Diking District 2 (“District”); and

WHEREAS, the District’s current system of assessment was adopted under Ordinance 17-052 on August 9, 2017; and

WHEREAS, RCW 85.38.160(4) requires that the County Engineer shall review and the Snohomish County Council (“Council”) shall finalize the system of assessment for the District at least once every four years; and

WHEREAS, after proper notice a public hearing to finalize the District’s system of assessment was held on _____, 2021; and

WHEREAS, the Council has given due consideration to the County Engineer’s review of the District’s system of assessment; and

WHEREAS, it is deemed necessary and advisable that the proposed system of assessment for the District be finalized;

NOW, THEREFORE, BE IT ORDAINED:

Section 1. The Council hereby finds and determines that the system of assessment for the District complies with chapter 85.38 RCW and other applicable laws of the State of Washington, and that the system of assessment described in Sections 2 and 3 is hereby finalized.

Section 2. Assessment Zones. The District has two assessment zones; a full benefit zone and a non-benefit zone. Parcels or portions of parcels in Zone 1 shall be

Attachment 1 Ord. No. 21-___

assessed a per acre assessment based upon the benefit or use received by the District's operations and facilities and portions of parcels in Zone 2 shall not be assessed because those portions of parcels are outside of the mapped Floodplain and are not benefitted by the District's operations and facilities.

- Zone 1 – Any parcels or portions of parcels falling within the FEMA Floodplain. The assessment level for Zone 1 is 100%.
- Zone 2 – Portions of parcels that receive no benefit from the District (those portions of parcels located outside of the FEMA Floodplain). Zone 2 is a no-benefit zone in which no assessments are imposed.

Section 3. System of Assessment.

- (1) Parcels, or portions thereof, receive full benefit of District operations and facilities in Zone 1 and no benefit in Zone 2.
- (2) Assessment rates, expressed as amounts per \$1,000 of revenue raised by the District, shall be as follows:
 - (a) Zone 1 acreage assessment (100% benefit):
\$1.80 per acre (\$1,000 | 555.53 acres).
 - (b) Zone 2 non-benefit:
\$0.00 per acre (\$0.00 | 1.87 acres).
- (3) The application of the system of assessment to generate \$1,000 of revenue is as follows:

Acreage in Zone 1 (555.53 acres total)	\$1,000.00
Acreage in Zone 2 (1.87 acres total)	<u>\$0.00</u>
TOTAL	\$1,000.00

Section 4. The District shall adopt an annual budget and special assessments based upon application of the finalized system of assessments sufficient to finance the adopted budget. The District shall 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, as required by 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 assessments 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 shall have a prospective effect and shall supersede the District's system of assessment last finalized by Snohomish County Ordinance 17-052 adopted on August 9, 2017.

PASSED this ___ day of _____, 2021.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

Chair

ATTEST:

Clerk of the Council

- APPROVED
- EMERGENCY
- VETOED

DATE

County Executive

ATTEST:

Approved as to form only:

Deputy Prosecuting Attorney

Attachment 1 Ord. No. 21-__