SNOHOMISH COUNTY COUNCIL PUBLIC HEARING PACKET

BUDGET ORDINANCE 21-082 Fixing the 2022 General Property Tax

ECAF: 2021-0754

Date/Time: October 25, 2021, at 10:30 a.m. and 6:00 p.m.

Staff Person: Jim Martin

DPA: George Marsh

EXHIBIT LIST

Click on Exhibit No. to view document

Exhibit No.	Date	Exhibit Description
1.	09/28/21	ECAF
2.	09/29/21	Ordinance Introduction Slip - signed

1 2	SNOHOMISH COUNTY COUNCIL Snohomish County, Washington
3	ORDINANCE NO. 21-082
5 6 7 8 9	RELATING TO PROPERTY TAXES; FIXING THE 2022 GENERAL PROPERTY TAX LEVY FOR SNOHOMISH COUNTY AND PRESERVING FUTURE LEVY CAPACITY
10 11 12 13	WHEREAS, the 2022 budget for Snohomish County contains detailed listings of various revenues, including property taxes; and
14 15 16 17	WHEREAS, a preliminary estimated assessed value of taxable real property in Snohomish County is \$170.464 billion which is subject to adjustment for senior citizens exemptions as provided for in RCW 84.36.381 and for omitted assessments as provided for in RCW 84.40.080, and any other adjustments provided by law; and
19 20 21	WHEREAS, pursuant to chapter 84.55 RCW a taxing jurisdiction may levy property taxes in an amount no greater than the highest regular tax which could have been lawfully levied beginning with the 1985 levy multiplied by a limit factor; and
22 23 24 25	WHEREAS, the limit factor for taxing jurisdictions with a population of 10,000 or greater is the lesser of 101% or 100% plus inflation, which, as of August 30, 2021, has been determined to be more than 101% for 2022; and
26 27 28 29	WHEREAS, the County Council has determined that there is a need for an increase in the 2022 general property tax levy within the limitations imposed by chapter 84.55 RCW as authorized by separate ordinance pursuant to RCW 84.55.120; and
30 31 32	WHEREAS, the County Council desires to protect the County's future levy capacity pursuant to RCW 84.55.092; and
33 34 35 36 37 38	WHEREAS, the property tax levy set out in Section 1 is intended to include additional amounts, if any, that may be allowed under the new construction, increases in assessed value due to construction of wind turbine facilities, improvements to property, and state-assessed property provisions of RCW 84.55.010 and, as provided in RCW 84.55.070, the refund provisions of Chapters 84.68 and 84.69 RCW; and
39 40 41 42	WHEREAS, the Snohomish County Council finds that the levy of general fund property taxes set forth in this ordinance is in the best interests of the County.
43	NOW, THEREFORE, BE IT ORDAINED:
	ORDINANCE NO. 21-082 RELATING TO PROPERTY TAXES; FIXING THE 2022 GENERAL PROPERTY TAX LEVY FOR SNOHOMISH COUNTY AND PRESERVING FUTURE LEVY CAPACITY – Page 1 of 3

Section 1. The annual amount of general property tax levy necessary to raise the amount of revenues required by Snohomish County for expenditure during calendar year 2022 is hereby levied upon all real and personal property subject to taxation in Snohomish County as set forth in the table below.

2022 GENERAL PROPERTY TAX LEVY

Use of Funds	Estimated Levy Rate	Estimated Levy Amount	
General Levy	\$.5901	\$100,583,441	

Section 2. The amount set forth in Section 1 is hereby levied upon all real and personal property in accordance with certified assessed values and the completed tax rolls of Snohomish County for collection in 2022. That estimated property tax levy amount is intended:

- (a) to include an increase above the County's 2021 levy amount as authorized by separate ordinance pursuant to RCW 84.55.120;
- (b) to include any additional amounts allowed under (i) the new construction, improvements to property and state-assessed property provisions of RCW 84.55.010 and, (ii) as provided pursuant to RCW 84.55.070, the refund provisions of Chapters 84.68 and 84.69 RCW, and
- (c) to exclude any amounts in excess of the 2022 maximum levy amount resulting from application of the limit factor, plus those additional amounts described in paragraphs (a) and (b) above;

and shall be adjusted by the County Assessor when property values are certified.

<u>Section 3</u>. Any unused general property tax levy capacity for the 2022 tax year is reserved for future levy as provided by RCW 84.55.092.

PASSED this ____ day of November, 2021.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

Council Chair

ORDINANCE NO. 21-082 RELATING TO PROPERTY TAXES; FIXING THE 2022 GENERAL PROPERTY TAX LEVY FOR SNOHOMISH COUNTY AND PRESERVING FUTURE LEVY CAPACITY – Page 2 of 3

ATTEST:	
Asst. Clerk of the Council	
() APPROVED	
() EMERGENCY	
() VETOED	
	DATE:
	County Executive
Approved as to form only:	
/s/ George B. Marsh 9/23/2021 Deputy Prosecuting Attorney	

SNOHO	MISH	COLINTY	'COUNCIL
3110110	IVIIJII	COUNT	COUNCIL

EXHIBIT # _____

FILE ORD 21-082

ITEM TITLE:Title Ordinance 21-082, relating to property taxes County and preserving future levy capacity	; fixing the 2022 Ge	neral Property Tax	Levy for Snohomish
body DEPARTMENT: Finance			
ORIGINATOR: Debbi Mock			
EXECUTIVE RECOMMENDATION: Approv	ed – Ken Klein 09/2	28/21	
PURPOSE: An ordinance fixing the 2022 ge	neral property tax le	evy.	
BACKGROUND: This Ordinance fixes the GTax.	eneral Levy amoun	t for Snohomish C	ounty General Property
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	\$100,583,441		
DEPARTMENT FISCAL IMPACT NOTES:	This is included in t	he 2022 Executive	Recommended Budget
ORIGINAL CONTRACT#		AMOUNT	
AMENDMENT CONTRACT#		AMOUNT	
		END	
OTHER DEPARTMENTAL REVIEW/COMM	ENTS: Approved-F	Finance Nathan Ke	ennedy 09/28/21

Executive/Council Action Form (ECAF)

ECAF NO.: ECAF RECEIVED:

BUDGET ORDINANCE INTRODUCTION SLIP

SNOHOMISH COUNTY COUNCIL

	INTRODUCTION SLIP	EXHIBIT #2
TO: Clerk of the Council		FILE ORD 21-082
TITLE OF PROPOSED ORDINA	ANCE:	
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	Laphanie Wright	~~~~~~
	Councilmember	Date
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Clerk's Action:	Proposed Ordinance	No
Assigned to:C	COMMITTEE OF THE WHOLE Da	te: 10/04/21
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STANDING C	OMMITTEE RECOMMENDAT	TION FORM
On 10/04/21, the Committee c	considered the item and by Conse	nsus / 5 Yeas
and0 Nays, made the following		
·	_	
X Move to Council to sch		
<b>Public Hearing Date</b>	e <u>October 25, 2021</u> at 10:30 a.m.	n. & 6:00 p.m.
Move to Council as am	ended to schedule public hearing	
Move to Council with r	no recommendation	
This item should/ s	should not be placed on the Cons	ent Agenda
	routine items that do not require public h	_
	hould not be placed on the Admining be used for routine action to set time	
	Committee Chair	