APPROVED:
EFFECTIVE:

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

ORDINANCE NO. 26-052

RELATING TO PROPERTY TAXES;
FIXING THE 2027 DEVELOPMENTAL DISABILITIES AND MENTAL HEALTH PROPERTY TAX LEVY FOR SNOHOMISH COUNTY AND PRESERVING FUTURE LEVY CAPACITY

WHEREAS, the 2027-2028 budget for Snohomish County contains detailed listings of various revenues, including property taxes; and

WHEREAS, a preliminary estimated assessed value of taxable real property in Snohomish County is $240.5 billion which is subject to adjustment for senior citizens exemptions as provided for in RCW 84.36.381, omitted assessments as provided for in RCW 84.40.080, and other adjustments as provided by law; and

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

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, 2026, has been determined to be more than 101% for 2027; and

WHEREAS, the County Council has determined to set the County's 2027 developmental disabilities and mental health property tax levy at 100% of the statutory rate set forth in RCW 71.20.110 and there is not presently a substantial need to use a limit factor; and

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

WHEREAS, the property tax levy set out in Section 1 is intended to include additional amounts, if any, that may be allowed under 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 pursuant to RCW 84.55.070, the refund provisions of chapters 84.68 and 84.69 RCW; and

Amended at Hearing 11/10/26

WHEREAS, the Snohomish County Council finds that the levy of developmental disabilities and mental health property taxes set forth in this ordinance is in the best interests of the County.

NOW, THEREFORE, BE IT ORDAINED:

Section 1. The annual amount of developmental disabilities and mental health property tax levy necessary to raise the amount of revenues required by Snohomish County for expenditure during calendar year 2027 is hereby levied upon all real and personal property subject to taxation in Snohomish County as set forth in the table below.

2027 DEVELOPMENTAL DISABILITIES AND MENTAL HEALTH
PROPERTY TAX LEVY

Use of Funds	Estimated Levy Rate	Levy Amount
Developmental Disabilities And Mental Health Levy	.0230	$6,192,209

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 2027. That estimated developmental disabilities and mental health property tax levy amount is intended:

(a) to include 100% of the statutory rate set forth in RCW 71.20.110 ;

(b) to include any additional amounts allowed under (i) 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, (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 100% of the 2027 levy amount plus those additional amounts described in paragraph (b) above,

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

Section 3. Any unused developmental disabilities and mental health services property tax levy capacity for the 2027 tax year is reserved for future levy as provided by RCW 84.55.092.

Amended at Hearing 11/10/26

PASSED this ___ day of November, 2026.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

_____
Council Chair

ATTEST:

_____
Clerk of the Council

( ) APPROVED
( ) EMERGENCY
( ) VETOED

DATE: _____

_____
County Executive

ATTEST:

_____

Approved as to form only:
Guadamud, Rebecca
Digitally signed by Guadamud, Rebecca
Date: 2026.08.19 13:49:54 -07'00'
Deputy Prosecuting Attorney

Amended at Hearing 11/10/26

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Amended at Hearing 11/10/26