

1 ADOPTED: 10/19/16
2 EFFECTIVE: 11/10/16

3
4
5 SNOHOMISH COUNTY COUNCIL
6 SNOHOMISH COUNTY, WASHINGTON

7
8 AMENDED ORDINANCE NO. 16-059
9

10 FINALIZING A SYSTEM OF ASSESSMENT FOR THE LOCHSLOY PILCHUCK FLOOD
11 CONTROL DISTRICT PURSUANT TO CHAPTER 85.38 RCW
12

13 WHEREAS, on August 2, 2016, the Lochsloy Pilchuck Flood Control District (the
14 “District”) was formed by vote of the majority of property owners within the proposed boundary
15 of the proposed district in accordance with RCW 85.38.060; and
16

17 WHEREAS, RCW 85.38.160(2) requires that the County Engineer prepare a preliminary
18 system of assessment for each special purpose district designed to generate a hypothetical total of
19 one thousand dollars in revenue for the special district based upon the criteria for assessments set
20 forth in RCW 85.38.150; and
21

22 WHEREAS, in addition to that method of assessment set forth in RCW 85.38.150, RCW
23 35.51.030 authorizes an alternative or additional method of assessment whereby the County may
24 develop and apply a system of classification of properties within the District based upon public
25 land use restrictions and classify property into office, retail, residential, public or any other
26 classification the County finds reasonable, and levy special assessments based upon different
27 classes of property at different rates; and
28

29 WHEREAS, all of the properties within the District are located within, or abut, the
30 Extreme or High Hazard Channel Migration Zone of the Pilchuck River as identified in that
31 Design Review and Feasibility Analysis – Proposed Lochsloy Pilchuck Flood Control District
32 Bank Protection Project, dated March 3, 2016, and are subject to present or anticipated erosion
33 events in the absence of proposed improvements to be undertaken by the District consisting of
34 bank stabilization and erosion control measures; and
35

36 WHEREAS, the County Engineer issued his report dated July 7, 2016, recommending the
37 creation of two (2) assessment zones within the District, with Zone 1 consisting of those
38 properties immediately abutting the Pilchuck River which are located within or front upon that
39 “Extreme Hazard Channel Migration Zone” as identified in that Design Review and Feasibility
40 Analysis – Proposed Lochsloy Pilchuck Flood Control District Bank Protection Project, dated
41 March 3, 2016, and will be immediately adjacent to the proposed bank stabilization
42 improvements; and Zone 2 consisting of that property which does not immediately abut the
43 Pilchuck River and does not front upon any Extreme Hazard Channel Migration Zone; with the
44 assessment rate within each zone determined based upon a combination of the assessed valuation
45 of the improvements located upon each parcel and the size of each parcel; and

Amended Ord. No. 16-059 (Substitute 2)

1 WHEREAS, the County Council finds that all of the properties within proposed Zone 1
2 comprise similar single family residential properties zoned R-5 which abut the Pilchuck River
3 and are all similarly situated within the Extreme Hazard Channel Migration Zone and will
4 benefit equally from the proposed improvements to be undertaken by the District comprising
5 bank stabilization and erosion control measures and, thus, that the alternative method of
6 assessment set forth in RCW 35.51.030 represents a more fair and equitable methodology for
7 allocating the proposed assessment for the improvements to be undertaken by the District
8 allowing for a uniform rate of assessment upon those properties abutting the Pilchuck River and,
9 thus, having the same proximity to the proposed improvements; and

10
11 WHEREAS, for purposes of establishing the assessment under RCW 35.51.030 the
12 County hereby establishes two classifications of properties within the District, mirroring the
13 zones proposed in the County Engineer's Report, consisting of the following: Class 1 (identified
14 as Zone 1 in the County Engineer's Report) – Those parcels of real property zoned R-5 or
15 otherwise used for single family residential purposes which abut the Pilchuck River; and Class 2
16 (identified as Zone 2 in the County Engineer's Report) – Public land (including road right-of-
17 way), not abutting the Pilchuck River; and

18
19 WHEREAS, for purposes of establishing the assessment rate within Class 1, the Council
20 finds that each parcel of real property within Class 1, regardless of size or existing
21 improvements, is similarly limited in use under the applicable R-5 zoning and similarly
22 benefitted by the proposed improvements based upon the proximity of each parcel to the
23 proposed improvements as each parcel in Class 1 abuts the Pilchuck River and will be directly
24 protected by the proposed improvements and, thus, it is appropriate that each parcel within Class
25 1 be assigned the same rate per parcel (referred to as Class 1 "Equivalent Residential Unit" or
26 "ERU" rate); and

27
28 WHEREAS, for purposes of establishing the assessment rate within Class 2, Public land
29 not abutting the Pilchuck River (including road right-of-way), the County Engineer's Report
30 recognizes a reduced measure of special benefit for those properties which do not abut the
31 Pilchuck River for which the County Engineer recommended a reduced assessment equal to
32 Sixty percent (60%) of the rate applicable to those properties abutting the Pilchuck River and,
33 thus, the Council finds that those properties within Class 2 shall be assigned an ERU rate which
34 is Sixty percent (60%) of the Class 1 ERU rate (referred to as Class 2 ERU rate), which rate shall
35 be prorated based upon the size which the Public land tract or parcel bears in relation to the
36 average square footage of those parcels within Class 1 (i.e. square footage of Public land tract in
37 Class 2 equals 1.40 acres, average square footage of parcels in class 1 equals 0.766 acres, thus,
38 total ERUs in Class 2 is equal to 1.83 ERUs); and

39
40 WHEREAS, under a hypothetical \$1,000 budget where a dollar value of assessment
41 corresponds with the dollar value of benefit, the Proposed System of Assessment provides a
42 hypothetical assessment of \$1000.00 relating to the benefit for each property through a uniform
43 assessment to each property; and

1 WHEREAS, notice of the public hearing on the proposed system of assessment was duly
2 published and mailed to each owner of property within the District pursuant to the requirements
3 of RCW 85.38.160(2); and
4

5 WHEREAS, pursuant to RCW 85.38.160(3), a public hearing on the proposed system of
6 assessment for the District was held on August 17, 2016; and
7

8 WHEREAS, pursuant to RCW 85.38.160(3) the Council is charged with the
9 responsibility to adopt an ordinance finalizing the system of assessment after making any
10 changes that, in the Council's discretion, are deemed necessary; and
11

12 WHEREAS, it is deemed necessary and advisable that the proposed system of assessment
13 for the District be finalized;
14

15 NOW, THEREFORE, BE IT ORDAINED:
16

17 Section 1. The Council hereby finds and determines that the Alternative Method of
18 Assessment set forth in RCW 35.50.030 provides the most fair and equitable method of
19 assessment given that all of the properties within the District, with the exception of the Public
20 land tract, are similarly situated in terms of public land use restriction (i.e. R-5 single family
21 zoning classification), and proximity to the proposed improvements as single family residential
22 properties which abut the banks of the Pilchuck River and will be directly protected by the
23 proposed improvements of the District and, thus, the same is hereby adopted as the method of
24 assessment for the District in accordance with RCW 35.50.030, as described in Sections 2 and 3
25 below.
26

27 Section 2. System of Classification. Property within the District is hereby classified
28 as follows: Class 1 – Single family residential riverfront parcels zoned R-5 abutting the Pilchuck
29 River; and Class 2 – Public land, tracts or parcels not abutting the Pilchuck River. Each of the
30 15 residential properties within Class 1 shall be assigned One (1) equivalent residential unit
31 (Class 1 ERU). Each ERU within Class 1 will be assessed a uniform assessment rate. There is
32 only one Public land tract or parcel in Class 2 comprising 1.40 acres which is equivalent to 1.83
33 equivalent residential units (1.40 acres divided by 0.766 acres). The 1.83 ERUs in Class 2 shall
34 be subject to an ERU assessment rate which is equal to 60% of the Class 1 ERU assessment rate
35 (stated another way, each Class 2 ERU is equal to 60% of a Class 1 ERU for purposes of
36 calculation of the assessment rate and, thus, the 1.83 ERUs in Class 2 are equal to 1.10 ERUs in
37 Class 1 for purposes of calculating the assessment rate below). The total of Class 1 ERUs
38 within the District is therefore 16.10 consisting of the 15 ERUs in Class 1 and the equivalent
39 1.10 ERUs in Class 2. The total rate per ERU to meet the hypothetical \$1000 budget is \$62.11.
40
41
42
43
44
45

1 Section 3. System of Assessment.

2 The application of the system of assessment to generate \$1,000 of revenue is as follows:

3

4	Class 1	15 ERUs x \$62.11 per ERU	= \$ 931.65
5	Class 2	1.10 ERUs x \$62.11 per ERU	= \$ 68.32
6		Total (Rounded)	\$1,000.00

7

8 Section 4. The District shall adopt an annual budget and special assessments based
9 upon application of the finalized system of assessment sufficient to finance the adopted budget;
10 Provided, however, costs for capital improvements exceeding \$50,000 shall be amortized over a
11 period of not less than Ten (10) years for purposes of establishing the annual budget of the
12 District in any given calendar year as it relates to the calculation of assessments hereunder. The
13 District is further directed to forward a copy of its resolution approving the budget, the budget
14 and special assessments sufficient to finance the budget to the County Council and to the County
15 Treasurer, in accordance with RCW 85.38.170.

16

17 Section 5. As provided in RCW 85.38.170, the special assessments shall be collected
18 by the County Treasurer. Notice of the special assessment due may be included in the notice of
19 property taxes due, may be included on separate notice that is mailed with the notice of property
20 taxes due, or may be sent separately from the notice of property taxes due. Special assessments
21 shall be due at the same time property taxes are due and shall constitute liens on the land or
22 improvements upon which they are imposed. Delinquent special assessments shall be foreclosed
23 in the same manner, and subject to the same time schedules, interest and penalties as delinquent
24 property taxes. The County Treasurer may impose a fee for collection of special assessments not
25 to exceed one percent of the dollar value of special assessments collected.

26

27 Section 6. This ordinance shall have a prospective effect.

28

29 Section 7. Any person having standing who objects to the system of assessment as
30 finalized herein has the right to appeal such decision to the superior court of Snohomish County
31 within twenty (20) days of the adoption of this ordinance in accordance with RCW 85.38.160(3).

32

33

1 PASSED this 19th day of October, 2016.

3 SNOHOMISH COUNTY COUNCIL
4 Snohomish County, Washington

5 Terry Ryan
6 Terry Ryan, Chair

7 ATTEST:
8 Randy Reed
9 Clerk of the Council, AS SO

- 11 () APPROVED
- 12 () EMERGENCY
- 13 () VETOED

14 10/31/16
DATE
15 Dave Somers
16 Dave Somers
17 Snohomish County Executive
18

19 ATTEST: Cara E. Iselmer

22 Approved as to form only:

23 [Signature]
24 Deputy Prosecuting Attorney

D-3