

Adopted: 02/08/17

Effective: 02/19/17

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

ORDINANCE NO. 17-005

RELATED TO TIME LIMITS FOR TAX REFUNDS;  
AMENDING CHAPTER 2.10 SCC AND CHAPTER 2.100 SCC

BE IT ORDAINED:

Section 1. Snohomish County Code Section 2.10.020, added by Ordinance No. 01-031 on May 9, 2001, is amended to read:

**2.10.020 Assessor functions.**

Except as otherwise delegated or restricted by ordinance, the county assessor shall have all the powers, authorities and duties granted to and imposed upon an assessor by state law((-)); provided however, that the County Council shall not authorize any cancellation, correction, petition or claim brought pursuant to chapter 84.48 RCW, or chapter 84.68 RCW, or chapter 84.69 RCW, or any part thereof, for more than three years preceding the year in which the error is discovered or after the due date of the payment sought to be refunded.

Section 2. Snohomish County Code Section 2.100.080, last amended by Amended Ordinance 13-008 on March 13, 2013, is amended to read:

**2.100.080 Reserved powers.**

The following powers and duties granted by state statute or county code provisions are deemed not subject to provisions of this chapter and reserved as follows:

(1) To the county auditor: all powers, authorities, and duties provided in SCC 2.10.050.

(2) To the county treasurer:

(a) All powers and duties with respect to tax collections and administration as provided by state law; provided however, that the County Council shall not authorize any cancellation, correction, petition or claim brought pursuant to chapter 84.48 RCW, or chapter 84.68 RCW, or chapter 84.69 RCW, or any part thereof, for more than three years preceding the year in which the error is discovered or after the due date of the payment sought to be refunded;

(b) All powers and duties with respect to the collection, disbursement and management of junior taxing district funds, including the duties of fiscal agent as provided by state law.


1 (c) All powers and duties with respect to cash management and the management  
2 of short and long term investment of all public funds of the county and funds of  
3 special purpose taxing districts that are in the treasurer's custody but are not  
4 needed for immediate expenditure. The treasurer shall release county funds  
5 including redeeming county warrants issued, in accordance with the established  
6 financial controls of the department of finance.

7 (d) Except for the management of nonbanking related purchase cards, all powers  
8 and duties associated with contracting for banking services, including other forms  
9 of financial transactions or services offered through banking agreements.

10 (3) With the exception of subsection (2)(b) of this section the reservation of powers and  
11 duties as stated above shall not include any powers and duties with respect to the  
12 performance of any audit functions, all of which are vested in the department of finance.

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14 PASSED this 8<sup>th</sup> day of February, 2017.

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17 SNOHOMISH COUNTY COUNCIL  
18 Snohomish County, Washington

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23 \_\_\_\_\_  
24 Chairperson

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26 ATTEST:

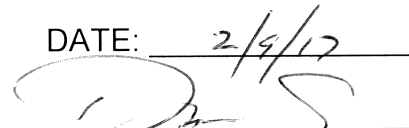
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28 \_\_\_\_\_  
29 Clerk of the Council

30  APPROVED

31  EMERGENCY

32  VETOED

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34 DATE: 2/9/17

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38 County Executive

39 ATTEST:

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1 Approved as to form only:

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4 Deputy Prosecuting Attorney

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