APPROVED: 11/20/17
EFFECTIVE: 12/23/17

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

ORDINANCE NO. 17-096

RELATING TO PROPERTY TAXES;
FIXING THE 2018 GENERAL PROPERTY TAX LEVY FOR
SNOHOMISH COUNTY AND PRESERVING FUTURE LEVY CAPACITY

WHEREAS, the 2018 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 $118.5 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

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, 2017, has been determined to be more than 101% for 2018; and

WHEREAS, Chapter 84.55 RCW allows taxing jurisdictions to determine whether a substantial need exists for use of a limit factor up to 101%, when the limit factor set by RCW 84.55.055(2)(c) is less than 101%, and to levy property taxes utilizing such higher limit factor as required to meet that need; and

WHEREAS, the County Council has determined to maintain the County's 2018 general property tax levy at 100% of the amount of its 2017 general property tax levy and therefore there is not presently a substantial need to use a limit factor; and

WHEREAS, the property tax levy imposed by this ordinance 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

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

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;

NOW, THEREFORE, BE IT ORDAINED:

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 2018 is hereby levied upon all real and personal property subject to taxation in Snohomish County as set forth in the table below.

2018 GENERAL PROPERTY TAX LEVY

Use of Funds	Estimated Levy Rate	Estimated Levy Amount
General Levy	$0.7800	$92,454,365

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 2018. That estimated property tax levy amount is intended:

(a) to include 100% of the County's 2017 levy amount;

(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

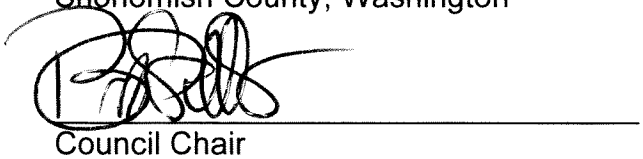
(c) to exclude any amounts in excess of 100% of the 2017 levy amount, plus those additional amounts described in paragraph (b) above;

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

Section 3. Any unused general property tax levy capacity for the 2018 tax year is reserved for future levy as provided by RCW 84.55.092.

PASSED this 20th day of November, 2017.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington



Council Chair

ATTEST:

_____
Clerk of the Council

( ) APPROVED

( ) EMERGENCY

( ) VETOED

DATE: _____

Returned unsigned
County Executive

ATTEST:

_____

Approved as to form only:

10-17-17
Deputy Prosecuting Attorney

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