

1 APPROVED: 11/19/18  
2 EFFECTIVE: 12/08/18

3 SNOHOMISH COUNTY COUNCIL  
4 Snohomish County, Washington

5  
6 ORDINANCE NO. 18-073

7  
8 RELATING TO PROPERTY TAXES;  
9 FIXING THE 2019 GENERAL PROPERTY TAX LEVY FOR  
10 SNOHOMISH COUNTY AND PRESERVING FUTURE LEVY CAPACITY  
11

12  
13 WHEREAS, the 2019 budget for Snohomish County contains detailed listings of  
14 various revenues, including property taxes; and  
15

16 WHEREAS, a preliminary estimated assessed value of taxable real property in  
17 Snohomish County is \$133.1 billion which is subject to adjustment for senior citizens  
18 exemptions as provided for in RCW 84.36.381 and for omitted assessments as provided  
19 for in RCW 84.40.080, and any other adjustments provided by law; and  
20

21 WHEREAS, pursuant to chapter 84.55 RCW a taxing jurisdiction may levy  
22 property taxes in an amount no greater than the highest regular tax which could have  
23 been lawfully levied beginning with the 1985 levy multiplied by a limit factor; and  
24

25 WHEREAS, the limit factor for taxing jurisdictions with a population of 10,000 or  
26 greater is the lesser of 101% or 100% plus inflation, which, as of August 30, 2018, has  
27 been determined to be more than 101% for 2019; and  
28

29 WHEREAS, Chapter 84.55 RCW allows taxing jurisdictions to determine whether  
30 a substantial need exists for use of a limit factor up to 101%, when the limit factor set by  
31 RCW 84.55.055(2)(c) is less than 101%, and to levy property taxes utilizing such higher  
32 limit factor as required to meet that need; and  
33

34 WHEREAS, the County Council has determined to maintain the County's 2019  
35 general property tax levy at 100% of the amount of the 2018 general property tax levy  
36 and therefore there is not presently a substantial need to use a limit factor; and  
37

38 WHEREAS, the County Council desires to protect the County's future levy  
39 capacity pursuant to RCW 84.55.092; and  
40

41 WHEREAS, the property tax levy set out in Section 1 is intended to include  
42 additional amounts, if any, that may be allowed under the new construction, increases in  
43 assessed value due to construction of wind turbine facilities, improvements to property,

1 and state-assessed property provisions of RCW 84.55.010 and, as provided in RCW  
2 84.55.070, the refund provisions of Chapters 84.68 and 84.69 RCW; and  
3  
4

5 WHEREAS, the Snohomish County Council finds that the levy of general fund  
6 property taxes set forth in this ordinance is in the best interests of the County;  
7

8 NOW, THEREFORE, BE IT ORDAINED:  
9

10 Section 1. The annual amount of general property tax levy necessary to raise  
11 the amount of revenues required by Snohomish County for expenditure during calendar  
12 year 2019 is hereby levied upon all real and personal property subject to taxation in  
13 Snohomish County as set forth in the table below.  
14

15 2019 GENERAL PROPERTY TAX LEVY  
16

Use of Funds	Estimated Levy Rate	Estimated Levy Amount
General Levy	\$0.7040	\$93,742,153

17  
18 Section 2. The amount set forth in Section 1 is hereby levied upon all real and  
19 personal property in accordance with certified assessed values and the completed tax  
20 rolls of Snohomish County for collection in 2019. That estimated property tax levy  
21 amount is intended:  
22

23 (a) to include 100% of the County's 2018 levy amount;  
24

25 (b) to include any additional amounts allowed under (i) the new  
26 construction, improvements to property and state-assessed property provisions  
27 of RCW 84.55.010 and, (ii) as provided pursuant to RCW 84.55.070, the refund  
28 provisions of Chapters 84.68 and 84.69 RCW, and  
29

30 (c) to exclude any amounts in excess of the 2019 maximum levy amount  
31 resulting from application of the limit factor, plus those additional amounts  
32 described in paragraphs (a) and (b) above;  
33

34 and shall be adjusted by the County Assessor when property values are certified.  
35

36 Section 3. Any unused general property tax levy capacity for the 2019 tax year  
37 is reserved for future levy as provided by RCW 84.55.092.  
38

39 PASSED this 19<sup>th</sup> day of November, 2018.

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

Stephanie Wright  
Council Chair

ATTEST:

Dhw  
Asst. Clerk of the Council

- APPROVED
- EMERGENCY
- VETOED

DATE: 1/28/18  
[Signature]  
County Executive

ATTEST:

Melissa Seraghty

Approved as to form only:

[Signature] 8/1/2018  
Deputy Prosecuting Attorney

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