

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

3 SNOHOMISH COUNTY COUNCIL
4 Snohomish County, Washington

5
6 ORDINANCE NO. 18-075

7
8 RELATING TO PROPERTY TAXES;
9 FIXING THE 2019 ROAD PROPERTY TAX LEVY FOR SNOHOMISH COUNTY AND
10 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 unincorporated Snohomish County is \$56.4 billion which is subject to adjustment for
18 senior citizens exemptions as provided for in RCW 84.36.381, omitted assessments as
19 provided for in RCW 84.40.080, and other adjustments as 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
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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 greater 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 of up to 101%, when the limit factor set
31 by RCW 84.55.055(2)(c) is lower than 101%, and to levy property taxes utilizing such
32 higher limit factor as required to meet that need; and
33

34 WHEREAS, the County Council has determined that there is a need for an
35 increase in the 2019 road property tax levy within the limits imposed by chapter 84.55
36 RCW as authorized by separate ordinance pursuant to RCW 84.55.120; 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 pursuant to
2 RCW 84.55.070, the refund provisions of Chapters 84.68 and 84.69 RCW; and
3 WHEREAS, the Snohomish County Council finds that the levy of road property
4 taxes set forth in this ordinance is in the best interests of the County;

5
6 NOW, THEREFORE, BE IT ORDAINED:
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8 Section 1. The annual amount of road property tax levy necessary to raise the
9 amount of revenues required by Snohomish County for expenditure during calendar
10 year 2019 is hereby levied upon all real and personal property subject to taxation in
11 unincorporated Snohomish County as set forth in the table below:
12

13 2019 ROAD PROPERTY TAX LEVY
14

Use of Funds	Estimated Levy Rate	Levy Amount
Road Levy	\$1.2006	\$67,729,826

15
16 Section 2. The amount set forth in Section 1 is hereby levied upon all real and
17 personal property in accordance with certified assessed values and the completed tax
18 rolls of Snohomish County for collection in 2019. That estimated road property tax levy
19 amount is intended:
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21 (a) to include an increase above the County's 2018 levy amount as
22 authorized by separate ordinance pursuant to RCW 84.55.120;

23
24 (b) to include any additional amounts allowed under (i) the new
25 construction, increases in assessed value due to construction of wind turbine
26 facilities, improvements to property and state-assessed property provisions of
27 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 101% of the 2018 levy amount
31 plus those additional amounts described in paragraph (b) above,
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33 and shall be adjusted by the County Assessor when property values are certified.
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35 Section 3. Any unused road property tax levy capacity for the 2019 tax year is
36 reserved for future levy as provided by RCW 84.55.092.
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39

1 PASSED this 19th day of November, 2018.

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5
6 SNOHOMISH COUNTY COUNCIL
7 Snohomish County, Washington

8
9
10 Stephanie Wright
11 Council Chair

12
13
14 ATTEST:

15 [Signature]
16
17
18 Clerk of the Council

- 19
20 APPROVED
21 EMERGENCY
22 VETOED

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27
28 DATE: 11/20/18
29 [Signature]
30
31
32 County Executive

33 ATTEST:

34 Melissa Seraghty
35

36 Approved as to form only:

37 [Signature] 9/20/18
38
39
40
41
42 Deputy Prosecuting Attorney