

1 APPROVED: 11/10/20  
2 EFFECTIVE: 12/03/20

3  
4 SNOHOMISH COUNTY COUNCIL  
5 Snohomish County, Washington

6  
7 ORDINANCE NO. 20-060

8  
9 RELATING TO PROPERTY TAXES;  
10 FIXING THE 2021 GENERAL PROPERTY TAX LEVY FOR  
11 SNOHOMISH COUNTY AND PRESERVING FUTURE LEVY CAPACITY  
12

13  
14 WHEREAS, the 2021 budget for Snohomish County contains detailed listings of  
15 various revenues, including property taxes; and  
16

17 WHEREAS, a preliminary estimated assessed value of taxable real property in  
18 Snohomish County is \$154.708 billion which is subject to adjustment for senior citizens  
19 exemptions as provided for in RCW 84.36.381 and for omitted assessments as provided  
20 for in RCW 84.40.080, and any other adjustments provided by law; and  
21

22 WHEREAS, pursuant to chapter 84.55 RCW a taxing jurisdiction may levy  
23 property taxes in an amount no greater than the highest regular tax which could have  
24 been lawfully levied beginning with the 1985 levy multiplied by a limit factor; and  
25

26 WHEREAS, the limit factor for taxing jurisdictions with a population of 10,000 or  
27 greater is the lesser of 101% or 100% plus inflation, which, as of August 30, 2020, has  
28 been determined to be less than 101% for 2021; and  
29

30 WHEREAS, Chapter 84.55 RCW allows taxing jurisdictions to determine whether  
31 a substantial need exists for use of a limit factor up to 101%, when the limit factor set by  
32 RCW 84.55.055(2)(c) is less than 101%, and to levy property taxes utilizing such higher  
33 limit factor as required to meet that need; and  
34

35 WHEREAS, the County Council has determined to maintain the County's 2021  
36 general property tax levy at 100% of the amount of the 2020 general property tax levy  
37 and to find a future substantial need in order to preserve the County's future levy  
38 capacity; and  
39

40 WHEREAS, the County Council desires to protect the County's future levy  
41 capacity pursuant to RCW 84.55.092; and  
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43 WHEREAS, the property tax levy set out in Section 1 is intended to include  
44 additional amounts, if any, that may be allowed under the new construction, increases in  
45 assessed value due to construction of wind turbine facilities, improvements to property,

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FUTURE LEVY CAPACITY – Page 1 of 3

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 WHEREAS, the Snohomish County Council finds that the levy of general fund  
5 property taxes set forth in this ordinance is in the best interests of the County.  
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7 NOW, THEREFORE, BE IT ORDAINED:  
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9 Section 1. The annual amount of general property tax levy necessary to raise  
10 the amount of revenues required by Snohomish County for expenditure during calendar  
11 year 2021 is hereby levied upon all real and personal property subject to taxation in  
12 Snohomish County as set forth in the table below.  
13

14 2021 GENERAL PROPERTY TAX LEVY  
15

Use of Funds	Estimated Levy Rate	Estimated Levy Amount
General Levy	\$.6235	\$96,464,349

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 2021. That estimated property tax levy  
19 amount is intended:  
20

21 (a) to include an increase above the County's 2020 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, improvements to property and state-assessed property provisions  
26 of RCW 84.55.010 and, (ii) as provided pursuant to RCW 84.55.070, the refund  
27 provisions of Chapters 84.68 and 84.69 RCW, and  
28

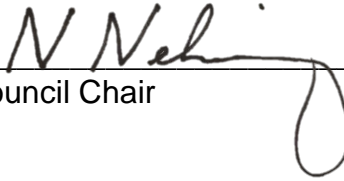
29 (c) to exclude any amounts in excess of the 2021 maximum levy amount  
30 resulting from application of the limit factor, plus those additional amounts  
31 described in paragraphs (a) and (b) above;  
32

33 and shall be adjusted by the County Assessor when property values are certified.  
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35 Section 3. Any unused general property tax levy capacity for the 2021 tax year  
36 is reserved for future levy as provided by RCW 84.55.092.  
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1 PASSED this 10<sup>th</sup> day of November, 2020.

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3 SNOHOMISH COUNTY COUNCIL  
4 Snohomish County, Washington

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8 \_\_\_\_\_  
9 Council Chair

10 ATTEST:


11  
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13 \_\_\_\_\_  
14 Clerk of the Council

15  
16 (X) APPROVED

17  
18 ( ) EMERGENCY

19  
20 ( ) VETOED

21  
22 DATE: 11/23/2020

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24   
25 \_\_\_\_\_  
26 County Executive

27 ATTEST:

28  
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30 \_\_\_\_\_

31 Approved as to form only:

32  
33 /s/ George B Marsh 9/24/20  
34 Deputy Prosecuting Attorney