

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

3
4 SNOHOMISH COUNTY COUNCIL
5 Snohomish County, Washington

6
7 ORDINANCE NO. 20-061

8
9 RELATING TO PROPERTY TAXES; FINDING FUTURE SUBSTANTIAL NEED TO
10 ESTABLISH A LIMIT FACTOR FOR THE 2021 GENERAL PROPERTY TAX LEVY
11 AND ESTABLISHING A LIMIT FACTOR

12
13 WHEREAS, pursuant to Chapter 84.55 RCW, a taxing jurisdiction may levy
14 property taxes in an amount no greater than the highest regular tax which could have
15 been lawfully levied beginning with the 1985 levy multiplied by a limit factor; and

16
17 WHEREAS, under RCW 84.55.005(2)(c), the limit factor for taxing jurisdictions
18 with a population of 10,000 or greater is the lesser of 101 percent or 100 percent plus
19 inflation; and

20
21 WHEREAS, RCW 84.55.005(1) defines inflation as the percentage change in the
22 implicit price deflator for personal consumption for the United States as published for
23 the most recent twelve-month period by the Bureau of Economic Analysis of the federal
24 department of Commerce by September 25 of the year before the taxes are payable;
25 and

26
27 WHEREAS, inflation calculated by the Department of Commerce in August 2020,
28 is less than one percent (1%) for 2020; and


29
30 WHEREAS, Chapter 84.55 RCW allows taxing jurisdictions to provide for the use
31 of a limit factor of 101 percent or less upon finding of substantial need, provided that for
32 jurisdictions having legislative authorities with more than four members the action is
33 approved by a majority plus one vote: and

34
35 WHEREAS, the County's projected expenditures will exceed the County's
36 projected revenue at the current limit factor, which, as of August 2020, is less than one
37 hundred and one percent (101%);

38
39 NOW, THEREFORE, BE IT ORDAINED, pursuant to RCW 84.55.0101, the
40 Snohomish County Council finds that there is a future substantial need for use of a limit
41 factor of 101 percent for the 2021 general property tax levy, and therefore establishes a
42 limit factor of 101 percent.

1 PASSED by majority plus one vote this 10th day of November, 2020.

2
3 SNOHOMISH COUNTY COUNCIL
4 Snohomish County, Washington

5
6
7 
8 _____
9 Council Chair

10 ATTEST:


11 
12 _____
13 Clerk of the Council

14
15
16 (X) APPROVED

17 () EMERGENCY

18
19 () VETOED

20
21 DATE: 11/23/2020

22 
23 _____
24 County Executive

25
26 ATTEST:

27 
28 _____

29
30 Approved as to form only:

31
32
33
34 /s/ George B Marsh 9/24/20
35 Deputy Prosecuting Attorney