

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

3 SNOHOMISH COUNTY COUNCIL
4 Snohomish County, Washington

5
6 ORDINANCE NO. 20-064
7

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

12 WHEREAS, pursuant to Chapter 84.55 RCW, a taxing jurisdiction may levy
13 property taxes in an amount to greater than the highest regular tax which could have
14 been lawfully levied beginning with the 1985 levy multiplied by a limit factor; and
15

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

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

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


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

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

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

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

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3 SNOHOMISH COUNTY COUNCIL
4 Snohomish County, Washington


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8 _____
Council Chair

9 ATTEST:

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11 
12 _____
13 Clerk of the Council

- 14
15
16
17 (X) APPROVED
18
19 () EMERGENCY
20
21 () VETOED

22 DATE: 11/23/2020

23 
24 _____
25 County Executive

26 ATTEST:

27
28 
29 _____

30
31 Approved as to form only:

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