

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

3 SNOHOMISH COUNTY COUNCIL
4 Snohomish County, Washington

5
6 ORDINANCE NO. 20-066

7
8 RELATING TO PROPERTY TAXES;
9 FIXING THE 2021 CONSERVATION FUTURES PROPERTY TAX LEVY FOR
10 SNOHOMISH COUNTY AND PRESERVING FUTURE LEVY CAPACITY
11

12
13 WHEREAS, the 2021 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 \$154.708 billion which is subject to adjustment for senior citizens
18 exemptions as provided for in RCW 84.36.381, omitted assessments as provided for in
19 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
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, 2020, has
27 been determined to be less than 101% for 2021; and
28

29 WHEREAS, the County Council has determined that there is a need for an
30 increase in the 2021 conservation futures tax levy within the limits imposed by chapter
31 84.55 RCW as authorized by separate ordinance pursuant to RCW 84.55.120; and
32

33 WHEREAS, the County Council desires to protect the County's future levy
34 capacity pursuant to RCW 84.55.092; and
35

36 WHEREAS, the property tax levy set out in Section 1 is intended to include
37 additional amounts, if any, that may be allowed under new construction, increases in
38 assessed value due to construction of wind turbine facilities, improvements to property
39 and state-assessed property provisions of RCW 84.55.010 and, as provided pursuant to
40 RCW 84.55.070, the refund provisions of Chapter 84.68 and 84.69 RCW; and
41

42 WHEREAS, the Snohomish County Council finds that the levy of conservation
43 futures property taxes set forth in this ordinance is in the best interests of the County.

1
2 NOW, THEREFORE, BE IT ORDAINED:
3

4 Section 1. The annual amount of conservation futures property tax levy
5 necessary to raise the amount of revenues required by Snohomish County for
6 expenditure during calendar year 2021 is hereby levied upon all real and personal
7 property subject to taxation in Snohomish County as set forth in the table below.
8

9 2021 CONSERVATION FUTURES PROPERTY TAX LEVY
10

Use of Funds	Estimated Levy Rate	Levy Amount
Conservation Futures Levy	.0276	\$4,272,941

11
12 Section 2. The amount set forth in Section 1 is hereby levied upon all real and
13 personal property in accordance with certified assessed values and the completed tax
14 rolls of Snohomish County for collection in 2021. That estimated conservation futures
15 property tax levy amount is intended:
16

17 (a) to include an increase above the County's 2020 levy amount as
18 authorized by separate ordinance pursuant to RCW 84.55.120
19

20 (b) to include any additional amounts allowed under (i) the new
21 construction, increases in assessed value due to construction of wind turbine
22 facilities, improvements to property and state-assessed property provisions of
23 RCW 84.55.010 and, (ii) as provided pursuant to RCW 84.55.070, the refund
24 provisions of Chapters 84.68 and 84.69 RCW, and
25

26 (c) to exclude any amounts in excess of 101% of the 2020 levy amount
27 plus those additional amounts described in paragraph (b) above,
28

29 and shall be adjusted by the County Assessor when property values are certified.
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31 Section 3. Any unused conservation futures property tax levy capacity for the
32 2021 tax year is reserved for future levy as provided by RCW 84.55.092.
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1
2 PASSED this 10th day of November, 2020.

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4 SNOHOMISH COUNTY COUNCIL
5 Snohomish County, Washington
6

7
8 /s/ Nate Nehring
9 Council Chair

10 ATTEST:

11
12
13 /s/ Debbie Eco, CMC
14 Clerk of the Council
15

16
17 (X) APPROVED
18 () EMERGENCY
19 () VETOED

20 DATE: 11/23/20

21
22 /s/ Dave Somers
23 County Executive
24

25
26 ATTEST:

27
28
29 /s/ Melissa Geraghty
30

31
32 Approved as to form only:

33
34 /s/ George B Marsh 9/24/20
35 Deputy Prosecuting Attorney
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39 D-7
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