

1 APPROVED: 11/08/23
2 EFFECTIVE: 11/26/23

3
4 SNOHOMISH COUNTY COUNCIL
5 Snohomish County, Washington

6
7 ORDINANCE NO. 23-113

8
9 RELATING TO PROPERTY TAXES;
10 FIXING THE 2024 GENERAL PROPERTY TAX LEVY FOR
11 SNOHOMISH COUNTY AND PRESERVING FUTURE LEVY CAPACITY
12

13 WHEREAS, the 2024 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 \$212.92 billion which is subject to adjustment for senior citizens
18 exemptions as provided for in RCW 84.36.381 and for omitted assessments as provided
19 for in RCW 84.40.080, and any other adjustments 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, 2023, has
27 been determined to be more than 101% for 2024; and
28

29 WHEREAS, the County Council has determined that there is a need for an
30 increase in the 2024 general property tax levy within the limitations imposed by chapter
31 84.55 RCW as authorized by separate ordinance pursuant to RCW 84.55.120; and
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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 the 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 in RCW
40 84.55.070, the refund provisions of chapters 84.68 and 84.69 RCW; and
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42 WHEREAS, the Snohomish County Council finds that the levy of general fund
43 property taxes set forth in this ordinance is in the best interests of the County;
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2 NOW, THEREFORE, BE IT ORDAINED:
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4 Section 1. The annual amount of general property tax levy necessary to raise
5 the amount of revenues required by Snohomish County for expenditure during calendar
6 year 2024 is hereby levied upon all real and personal property subject to taxation in
7 Snohomish County as set forth in the table below.
8

9 2024 GENERAL PROPERTY TAX LEVY
10

Use of Funds	Estimated Levy Rate	Estimated Levy Amount
General Levy	\$.4956	\$105,521,352

11 Section 2. The amount set forth in Section 1 is hereby levied upon all real and
12 personal property in accordance with certified assessed values and the completed tax
13 rolls of Snohomish County for collection in 2024. That estimated property tax levy
14 amount is intended:
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16 (a) to include an increase above the County's 2023 levy amount as
17 authorized by separate ordinance pursuant to RCW 84.55.120;
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19 (b) to include any additional amounts allowed under (i) the new
20 construction, improvements to property and state-assessed property provisions
21 of RCW 84.55.010 and, (ii) as provided pursuant to RCW 84.55.070, the refund
22 provisions of chapters 84.68 and 84.69 RCW; and
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24 (c) to exclude any amounts in excess of the 2024 maximum levy amount
25 resulting from application of the limit factor, plus those additional amounts
26 described in paragraphs (a) and (b) above;
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28 and shall be adjusted by the County Assessor when property values are certified.
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30 Section 3. Any unused general property tax levy capacity for the 2024 tax year is
31 reserved for future levy as provided by RCW 84.55.092.
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33 PASSED this 8th day of November 2023.
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36 SNOHOMISH COUNTY COUNCIL
37 Snohomish County, Washington

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39 _____
40 Council Chair
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ATTEST:



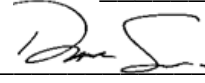
Clerk of the Council

(X) APPROVED

() EMERGENCY

() VETOED

DATE: November 16, 2023



County Executive

ATTEST:



Approved as to form only:

/s/ George B. Marsh 9/18/23
Deputy Prosecuting Attorney