1 2	APPROVED: 11/12/19 EFFECTIVE: 11/28/19
3 4 5	SNOHOMISH COUNTY COUNCIL Snohomish County, Washington
6 7	ORDINANCE NO. 19-064
8 9 10 11	RELATING TO PROPERTY TAXES; FIXING THE 2020 GENERAL PROPERTY TAX LEVY FOR SNOHOMISH COUNTY AND PRESERVING FUTURE LEVY CAPACITY
12 13 14	WHEREAS, the 2020 budget for Snohomish County contains detailed listings of various revenues, including property taxes; and
15 16 17 18 19	WHEREAS, a preliminary estimated assessed value of taxable real property in Snohomish County is \$145.56 billion which is subject to adjustment for senior citizens exemptions as provided for in RCW 84.36.381 and for omitted assessments as provided for in RCW 84.40.080, and any other adjustments provided by law; and
20 21 22 23	WHEREAS, pursuant to chapter 84.55 RCW a taxing jurisdiction may levy property taxes in an amount no greater than the highest regular tax which could have been lawfully levied beginning with the 1985 levy multiplied by a limit factor; and
24 25 26 27	WHEREAS, the limit factor for taxing jurisdictions with a population of 10,000 or greater is the lesser of 101% or 100% plus inflation, which, as of August 30, 2019, has been determined to be more than 101% for 2020; and
28 29 30 31	WHEREAS, the County Council has determined to maintain the County's 2020 general property tax levy at 100% of the amount of the 2019 general property tax levy; and
32 33 34 35	WHEREAS, the County Council desires to protect the County's future levy capacity pursuant to RCW 84.55.092; and
36 37 38 39 40	WHEREAS, the property tax levy set out in Section 1 is intended to include additional amounts, if any, that may be allowed under the new construction, increases in assessed value due to construction of wind turbine facilities, improvements to property, and state-assessed property provisions of RCW 84.55.010 and, as provided in RCW 84.55.070, the refund provisions of Chapters 84.68 and 84.69 RCW; and
41 42 43	WHEREAS, the Snohomish County Council finds that the levy of general fund property taxes set forth in this ordinance is in the best interests of the County.

NOW, THEREFORE, BE IT ORDAINED:

<u>Section 1.</u> The annual amount of general property tax levy necessary to raise the amount of revenues required by Snohomish County for expenditure during calendar year 2020 is hereby levied upon all real and personal property subject to taxation in Snohomish County as set forth in the table below.

2020 GENERAL PROPERTY TAX LEVY

Use of Funds	Estimated	Estimated
	Levy Rate	Levy Amount
General Levy	\$.6546	\$95,284,826

Section 2. The amount set forth in Section 1 is hereby levied upon all real and personal property in accordance with certified assessed values and the completed tax rolls of Snohomish County for collection in 2020. That estimated property tax levy amount is intended:

- (a) to include 100% of the County's 2019 levy amount;
- (b) to include any additional amounts allowed under (i) the new construction, improvements to property and state-assessed property provisions of RCW 84.55.010 and, (ii) as provided pursuant to RCW 84.55.070, the refund provisions of Chapters 84.68 and 84.69 RCW, and
- (c) to exclude any amounts in excess of the 2020 maximum levy amount resulting from application of the limit factor, plus those additional amounts described in paragraphs (a) and (b) above;

and shall be adjusted by the County Assessor when property values are certified.

<u>Section 3</u>. Any unused general property tax levy capacity for the 2020 tax year is reserved for future levy as provided by RCW 84.55.092.

PASSED this 12th day of November, 2019.

SNOHOMISH COUNTY COUNCIL Snohomish County, Washington

Council Chair

1 2 3 4	Clerk of the Council		
5 6	(X) APPROVED		
7 8	() EMERGENCY		
9 10 11	() VETOED	1 1	
12 13 14	•	DATE: 11/13/19	
15 16 17	ATTEST:	County Executive	
18 19	Melisa Graghty		
20212223	Approved as to form only:		
232425	Deputy Prosecuting Attorney		
26 27			
28 29			
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ORDINANCE NO. 19-064
RELATING TO PROPERTY TAXES;
FIXING THE 2020 GENERAL PROPERTY TAX LEVY
FOR SNOHOMISH COUTY AND PRESERVING
FUTURE LEVY CAPACITY – Page 3 of 3

APPROVED: 11/12/19 **EFFECTIVE:** 11/28/19

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SNOHOMISH COUNTY COUNCIL Snohomish County, Washington

ORDINANCE NO. 19-065

AUTHORIZING AN INCREASE IN GENERAL TAX REVENUES FOR PROPERTY TAXES COLLECTED IN 2020

WHEREAS, the County Council held a public hearing on November 12, 2019, following public notice as required by law to consider the County's annual budget, including revenue sources for calendar year 2020, pursuant to RCW 84.55.120; and

WHEREAS, the County Council, after hearing and duly considering all relevant evidence and testimony presented, including evidence and testimony presented upon consideration of proposed Ordinance No. 19-064, has determined that an increase in general tax revenue from the previous year, in addition to the increases resulting from the addition of new construction, improvements to property, newly constructed wind turbine facilities, and any increase in the value of state-assessed property under RCW 84.55.010, and from the refund provisions of Chapters 84.68 and 84.69 RCW, is necessary in order to discharge the expected expenses and obligations of the County and in its best interests.

NOW, THEREFORE, BE IT ORDAINED, pursuant to RCW 84.55.120, that an increase in property tax revenues for taxes collected in 2020, in addition to the increases resulting from the addition of new construction, improvements to property, newly constructed wind turbine facilities, and any increase in the value of stateassessed property under RCW 84.55.010 and from the refund provisions of Chapters 84.68 and 84.69 RCW, and having considered up to the maximum lawful levy amount of \$7,358,740 which is a percentage increase of up to 8.07 (eight and seven tenths) percent from the previous year, is hereby authorized in the amount of \$0 for the 2020 general levy, which is a percentage increase of 0 (zero) percent from the previous year.

PASSED this 12th day of November, 2019.

SNOHOMISH COUNTY COUNCIL Snohomish County, Washington

1	(Å) APPROVED		
2 3	() EMERGENCY		
4 5 6 7 8	() VETOED	DATE: 11/18/19	
9 10 11 12 13 14 15 16	ATTEST: Mullisa Livery My Approved as to form only: 9/34/19	County Executive	
17 18 19 20 21 22 23 24 25 26	Deputy Prosecuting Attorney		
27 28 29 30 31 32 33 34 35			
36 37 38 39 40 41 42 43 44			D-2