

**CITY OF SNOHOMISH  
Snohomish, Washington**

**ORDINANCE 2427**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SNOHOMISH, IMPOSING AN ADDITIONAL SALES AND USE TAX OF ONE-TENTH OF ONE PERCENT FOR HOUSING AND RELATED SERVICES AS AUTHORIZED BY RCW 82.14.530; ADDING A NEW CHAPTER 3.50 TO THE SNOHOMISH MUNICIPAL CODE; PROVIDING FOR SEVERABILITY AND ESTABLISHING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Snohomish has a critical need for funding to provide affordable housing and housing-related services for people experiencing homelessness or people in danger of becoming homeless; and

**WHEREAS**, increasing median home prices are increasing the housing cost burden on many households and putting homeownership increasingly out of reach for households with incomes at or below the area median income; and

**WHEREAS**, housing affordability and homelessness are growing problems in the City of Snohomish which require prompt attention to reduce human suffering for the City's residents; and

**WHEREAS**, RCW 82.14.530 authorizes the imposition of an additional sales and use tax of one-tenth of one percent to be used for funding affordable housing; and

**WHEREAS**, under HB 1590, passed by the State legislature as Chapter 222, Laws of 2020, counties were given the exclusive right to impose the tax until September 30, 2020 and cities were given the right to impose the tax thereafter as long as the county had not already done so; and

**WHEREAS**, Snohomish County did not impose the additional sales and use tax by September 30, 2020 and;

**WHEREAS**, on November 16, 2021, at a duly-noticed public meeting, the City Council received staff and citizen input, and all persons who wished to be heard on the matter were heard; and

**WHEREAS** the Snohomish City Council has determined that the tax should be imposed and that the proceeds will be used for those purposes authorized by RCW 82.14.530, including constructing affordable housing, constructing mental and behavioral health-related facilities, and funding operations and maintenance costs of new units of affordable housing and facilities where housing-related programs are provided, or newly-constructed evaluation and treatment centers;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SNOHOMISH, WASHINGTON DO ORDAIN AS FOLLOWS:**

**Section 1. Additional Sales and Use Tax Imposed.** A new Chapter 3.50 is hereby added to the Snohomish Municipal Code imposing the one-tenth of one percent sales and use tax authorized under RCW 82.14.530 and to read as follows:

**3.50.010 Additional Sales and Use Tax for Housing and Related Services.**

- A. There is hereby imposed an additional sales and use tax, separate and apart from any other sales and use tax imposed by this chapter, upon every taxable event occurring in the City, for housing and related services as authorized by RCW 82.14.530.
- B. As used in this section, the term “taxable event” has the meaning set forth in RCW 82.14.020.
- C. The rate of the sales and use tax imposed by this section shall be one-tenth of one percent of the selling price, in the case of a sales tax, or the value of the article used, in the case of a use tax.
- D. The tax authorized by this section is in addition to any other taxes authorized by law and must be collected from persons who are taxable by the state under Chapters 82.08 and 82.12 RCW, upon the occurrence of any taxable event within the City.
- E. Moneys collected from the tax shall be used solely for those housing and related services authorized by RCW 82.14.530, as the same now exists or as hereafter amended.
- F. As provided in RCW 82.14.530, if Snohomish County subsequently imposes a sales and use tax for housing and related services as authorized by such statute, the County shall provide a credit against its tax for the full amount of the tax imposed by the City.

**Section 2. Severability.** If any section, sentence, clause or phrase of this Ordinance shall be held to be invalid or unconstitutional by the Growth Management Hearings Board, or a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance. Provided, however, that if any section, sentence, clause or phrase of this ordinance is held to be invalid by the Board or court of competent jurisdiction, then the section, sentence, clause or phrase in effect prior to the effective date of this ordinance shall be in full force and effect for that individual section, sentence, clause or phrase as if this Ordinance had never been adopted.

**Section 2. Effective Date.** This Ordinance shall take effect five days after the date of its publication by summary and passage.

**ADOPTED** by the City Council and **APPROVED** by the Mayor this 16th day of November, 2021.

CITY OF SNOHOMISH

By John T. Kartak  
John T. Kartak, Mayor

ATTEST:

APPROVED AS TO FORM:

By Brandi Whitson  
Brandi Whitson, City Clerk

By Emily Guildner  
Emily Guildner, City Attorney

Date of Publication: NOV. 20 2021

Effective Date: NOV. 25 2021