



**JOINT ORDER 20-07 OF THE SNOHOMISH COUNTY TREASURER AND
THE SNOHOMISH COUNTY EXECUTIVE**

**EXTENDING TEMPORARY RELIEF TO SPECIAL ASSESSMENTS IN RESPONSE TO
THE COVID-19 EMERGENCY**

PURPOSE:

- I. To provide individual special assessment payers with temporary relief from the April 30 special assessment deadline, including temporary relief from penalties and interest.
- II. To encourage ongoing social distancing measures and minimize the risk of further contagion by COVID-19 posed by individuals seeking to make special assessment payments in-person at County offices.
- III. To efficiently manage Treasurer's Offices personnel and resources in light of anticipated requests for relief arising from COVID-19 economic impacts in Snohomish County.

DISCUSSION:

- I. On January 21, 2020, the Washington State Department of Health confirmed the first case of the novel coronavirus (COVID-19) in the United States in Snohomish County, Washington. COVID-19, a respiratory disease that can result in serious illness or death, is caused by the SARS-CoV-2 virus, which is a new strain of coronavirus that had not been previously identified in humans and can easily spread from person to person.
- II. The Washington State Department of Health has since confirmed localized person-to-person spread of COVID-19 in Washington State, significantly increasing the risk of exposure and infection to Washington State's general public and creating an extreme public health risk that COVID-19 may spread quickly. The number of COVID-19 cases in Snohomish County grow exponentially on a daily level, and COVID-19 has already caused the deaths of Snohomish County residents.

- III. On January 31, 2020, the United States Department of Health and Human Services secretary Alex Azar declared a public health emergency for COVID-19, beginning January 27, 2020. On February 29, 2020, Washington State Governor Jay Inslee proclaimed a public health emergency for COVID-19. On March 4, 2020, the Snohomish County Health Officer proclaimed a countywide public health emergency for COVID-19. On March 4, 2020, Executive Dave Somers issued a “Local Proclamation of Emergency Snohomish County” for COVID-19 (the “Emergency”). On March 13, 2020, the President of the United States of America declared COVID-19 a National Emergency.
- IV. In order to promote social distancing and protect against further contagion, on March 16, 2020, the Snohomish County Executive, in consultation with the other independently elected officeholders, including the Snohomish County Treasurer, temporarily closed the Snohomish County Administration Building East, including the in-person property tax payment and customer services desk of the Snohomish County Treasurer.
- V. On March 23, 2020, Washington State Governor Jay Inslee issued “Proclamation by the Governor Amending Proclamation No. 20-05 Stay Home-Stay Healthy,” wherein Gov. Inslee (1) immediately directed all people in Washington State to shelter-in-place except to conduct or participate in essential activities or perform essential business services, and (2) directed all non-essential businesses to cease operations effective midnight March 25, 2020 (the “Stay Home-Stay Healthy Proclamation”). On March 24, 2020, Snohomish County Executive Dave Somers issued Emergency Executive Order No. 20-04 adopting the proscriptions of the Stay Home-Stay Healthy Proclamation.
- VI. Special assessments levied by special purposes such as diking, drainage, lake, and flood districts are due and payable with property taxes on April 30 of each year, with the second half due on October 31. These special assessments are collected by the Snohomish County Treasurer along with property taxes. Until the closure of the Administration Building East, the Snohomish County Treasurer accepted payment in-person. The Snohomish County Treasurer does and will continue to accept payments online and by mail.
- VII. On March 31, 2020, the Snohomish County Treasurer and the Snohomish County Executive issued Joint Order 20-06 providing temporary property tax deadline relief in response to the Emergency. This Joint Order extended the property tax deadline and surface water management charge deadline from April 30, 2020, to June 1, 2020. This deadline extension addressed the Treasurer’s Office capacity to accept and process individual requests for property tax relief and to eliminate inefficiencies that would result from collecting the surface water management charges separately from the property tax payments. This deadline extension also addressed the extraordinary economic conditions faced by Snohomish County residents and businesses as a direct result of the Emergency. The Joint Order did not extend to individual residential and

commercial taxpayers who make tax payments through an intermediary such as a bank or mortgage servicer.

- VIII. The Snohomish County Treasurer and the Snohomish County Executive find that it is necessary to extend the payment deadline for special assessments in order to address the Treasurer's Office capacity to accept and process individual requests for property tax relief and to further eliminate inefficiencies that would result from collecting the special assessments separately from the property tax payments. This extension would provide additional relief to Snohomish County residents and businesses.
- IX. Pursuant to chapter 38.52 RCW and SCC 2.36, the Snohomish County Executive has broad authority to issue, amend, and rescind orders on matters reasonably related to the protection of life and property as affected by COVID-19.

ACTION:

- I. In consultation with the Snohomish County Treasurer who by his signature below acknowledges this action, the Snohomish County Executive hereby temporarily suspends collection of special assessments levied by special purpose districts such as diking, drainage, lake, and flood districts from April 30, 2020, to June 1, 2020. This extension shall not apply to intermediaries, including banks and mortgage servicers. This extension shall not apply to special assessment accounts already delinquent as of this date.

Dated this 24th day of April, 2020.

APPROVED:



Brian Sullivan
Snohomish County Treasurer

APPROVED:



Dave Somers
Snohomish County Executive