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Hi Beckie,

Yesterday, you had questions regarding the s/c exemption and how it affects taxes with annexation into the RFA.

Here are the s/c exemption income level in Snohomish County:

STATUS	INCOME LEVEL	AMOUNT OF REDUCTION
A	\$0 TO \$54,000	Exempt from excess levies (i.e.: local school levies) and Part 2 of the state school levy imposed under RCW 84.52.065(2), plus a reduction of assessed value of 60% or \$60,000, whichever is greater.
B	\$54,001 TO \$64,000	Exempt from excess levies and Part 2 of the state school levy imposed under RCW 84.52.065(2), plus a reduction of assessed value of 35% or \$50,000, whichever is greater, not to exceed \$70,000.
C	\$64,001 TO \$75,000	Exempt from excess levies and Part 2 of the state school levy imposed under RCW 84.52.065(2).

FYI..this can be found on the application at

<https://www.snohomishcountywa.gov/DocumentCenter/View/128301/2025-SCE-Application-Packet?bidId=>

If the annexation occurs and a taxpayer is on the s/c exemption program they will pay the RFA Regular (Fire) levy and EMS levy plus there is benefit assessment (the benefit assessment is not a tax it's a fee). Depending on their income level their property taxes may be reduced. The s/c exemption freezes the value and then if they qualify for Status A or B they would see a further reduction in value which results in pay less in property taxes.

Here's an example if a taxpayer with s/c exemption is in Income Level A. The total value is 726,400. The value is frozen when they qualified for this exemption at 479,700. Since they are in Income Level A they get a further reduction of 60% or 60,000 whichever is greater. In this case it's reduced 60% of the frozen value so the taxable value is 191,880. FYI...if they were in Income Level C the taxable value would have been 479,700.

Value Type	2025 Value
Taxable Value Regular	191,880
Taxable Value Excess	0
Taxable Value State	191,880
Taxable Value State 2	0
Market Total	726,400
Assessed Value	726,400
Market Land	456,000
Market Improvement	270,400
Added Improvement	0
Total Frozen Value	479,700

I hope this helps.

Best,

Chris Huyboom

Levy Comptroller

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