



Fw: What locations in Snohomish County pay Real Estate Excise Taxes 1 and/or 2 (REET 1, REET 2) for the New Downtown Stadium in Everett, Washington?

From Hill, Julie (DOR) <JulieHi@DOR.WA.GOV>

Date Wed 1/14/2026 3:27 PM

To jmartinnoj@hotmail.com <jmartinnoj@hotmail.com>

Hi Jonathan Martin,

It appears you have many email addresses for staff persons at Snohomish County, which include the excise tax contacts. The "contact.treasurerexcise" email address is one that we use. However, those staff who collect the excise tax when sales of real property are reported, and they do not have any involvement in how that excise tax is later accounted for, distributed or spent.

It sounds like your inquiry is what funds are being used for the specific capital project of building a stadium in Everett. It seems that is a question to ask the City of Everett and, perhaps, Snohomish County?

My team does not have any oversight or administrative authority of the use of the local REET 1 and local REET 2 funds.



Julie Hill

Lead Excise Tax Examiner

Real Estate Excise Tax | Audit Division

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Tumwater WA 98501

360-534-1453 | JulieHi@dor.wa.gov

[Real Estate Excise Tax](#)

[Washington State Department of Revenue](#)

From: john martin <jmartinnoj@hotmail.com>

Sent: Wednesday, January 14, 2026 3:02 PM

To: DOR Real Estate Excise Tax <DORRealEstateExciseTax@DOR.WA.GOV>

Subject: Fw: What locations in Snohomish County pay Real Estate Excise Taxes 1 and/or 2 (REET 1, REET 2) for the New Downtown Stadium in Everett, Washington?

External Email

Greetings REET Audit division,

I just spoke with Amara less than an hour ago. A few days ago I spoke with Julie.

Please forward this email to them.

I would like to know the person who the DOR contacts for REET in Snohomish County.

I am interested in determining what locations pay Real Estate Excise Taxes 1 and/or 2 (REET 1 and REET 2) for capital projects, specifically, such as the New Downtown Stadium in Everett, Washington. (see listings below).

The following email is for your information.

Thank you again for your help and your service!!

Best Regards,

John E. Martin
Mountlake Terrace
Snohomish County, WA 98043
425-361-2854
jmartinnoj@hotmail.com

From: john martin <jmartinnoj@hotmail.com>
Sent: Wednesday, January 7, 2026 6:41 AM
To: Treasurer@snoco.org <Treasurer@snoco.org>;
Contact.TreasurerExcise@co.snohomish.wa.us <Contact.TreasurerExcise@co.snohomish.wa.us>;
STRECC@co.snohomish.wa.us <STRECC@co.snohomish.wa.us>;
Contact.Treasurer@snoco.org <Contact.Treasurer@snoco.org>;
PublicRecordsOfficer@snoco.org <PublicRecordsOfficer@snoco.org>
Cc: contact.council@snoco.org <contact.council@snoco.org>;
heidi.beazizo@snoco.org <heidi.beazizo@snoco.org>; nate.nehring@snoco.org <nate.nehring@snoco.org>;
megan.dunn@snoco.org <megan.dunn@snoco.org>; strom.peterson@snoco.org <strom.peterson@snoco.org>;
jared.mead@snoco.org <jared.mead@snoco.org>;
Sam.Low@co.snohomish.wa.us <[sam.low@co.snohomish.wa.us](mailto:Sam.Low@co.snohomish.wa.us)>;
Russell.Wiita@snoco.org <Russell.Wiita@snoco.org>; paula.rhyne@snoco.org <paula.rhyne@snoco.org>;
Joshua.Thompson@snoco.org <joshua.thompson@snoco.org>;
angela.ewert@snoco.org <angela.ewert@snoco.org>; darcy.cheesman@snoco.org <darcy.cheesman@snoco.org>
Subject: What locations in Snohomish County pay Real Estate Excise Taxes 1 and/or 2 (REET 1, REET 2) for the New Downtown Stadium in Everett, Washington?

What locations in Snohomish County pay Real Estate Excise Taxes 1 and/or 2 (REET 1, REET 2) for the New Downtown Stadium in Everett, Washington?

Brian Sullivan
Treasurer
Snohomish County

Treasurer@snoco.org
Contact.TreasurerExcise@co.snohomish.wa.us
STRECC@co.snohomish.wa.us
Contact.Treasurer@snoco.org
PublicRecordsOfficer@snoco.org

Dear Snohomish County Treasurer Brian Sullivan,

This is a follow-up to my email of January 5, 2026 (see email below).

What locations in Snohomish County pay Real Estate Excise Taxes 1 and/or 2 (REET 1, REET 2) for the New Downtown Stadium in Everett, Washington?

I look forward to hearing from you at your earliest convenience.

Best regards,

John E. Martin
425-361-2854
jmartinnoj@hotmail.com

CC:
Snohomish County Council and staff

From: john martin <jmartinnoj@hotmail.com>
Sent: Monday, January 5, 2026 11:30 AM
Subject: What locations in Snohomish County pay Real Estate Excise Taxes 1 and/or 2 (REET 1, REET 2) for the New Downtown Stadium in Everett, Washington?

What locations in Snohomish County pay Real Estate Excise Taxes 1 and/or 2 (REET 1, REET 2) for the New Downtown Stadium in Everett, Washington?

Brian Sullivan
Treasurer
Snohomish County
Treasurer@snoco.org
Contact.TreasurerExcise@co.snohomish.wa.us
STRECC@co.snohomish.wa.us
Contact.Treasurer@snoco.org
PublicRecordsOfficer@snoco.org

Dear Snohomish County Treasurer Brian Sullivan,

I am interested in learning what locations in Snohomish County pay Real Estate Excise Taxes 1 and/or 2 (REET 1, REET 2) for the New Downtown Stadium in Everett, Washington.

The Washington State Real Estate Excise Tax (REET), Washington State Real Estate Excise Tax 1 (REET 1), Washington State Real Estate Excise Tax 2 (REET 2), and other local REET options are authorized under the authority of the State of Washington State Real Estate Excise Taxes.

Specifically, REET is authorized by (RCW 82.45) and REET 1 and REET 2 are authorized by (RCW 82.46).

According to the Research and Fiscal Analysis (RFA) Division of the Washington State Department of Revenue, the Department of Revenue does not collect or administer local REETs.

The Snohomish County Treasurer's Office collects both the local REET 1 and REET 2 taxes.

REET, REET 1 and REET 2 taxes are collected by the Snohomish County Treasurer's Office from the Snohomish County locations noted below.*

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What locations in Snohomish County pay Real Estate Excise Taxes 1 and/or 2
(REET 1, REET 2) for the New Downtown Stadium in Everett, Washington?
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Snohomish County REET Programs & Funds require applications.

Applications must be submitted by both the applicant group and the public entity partner. The grants are issued on a reimbursement basis, meaning work must be completed before funds are issued.

Snohomish County REET Programs include Small Capital Projects Partnership (SCPP) and Council/City Partnership Projects.

Could the Snohomish County Treasurer's Office please forward the application received by Snohomish County for the New Downtown Stadium (Outdoor Event Center) in Everett, Washington submitted by the City of Everett?

Your response to these questions would be greatly appreciated.

I look forward to hearing from you at your convenience.

Best regards,

John E. Martin
425-361-2854
jmartinnoj@hotmail.com

*

The Real Estate Excise Tax page on the Department of Revenue website indicates the REET 1 and REET 2 are paid by the following locations in Snohomish County:

County, Location, REET Code, Rate

Snohomish Snohomish County Unincorp. 3100 0.50%
Snohomish Arlington 3101 0.50%
Snohomish Brier 3102 0.50%
Snohomish Darrington 3103 0.25%

Snohomish Edmonds 3104 0.50%
Snohomish Everett 3105 0.50%
Snohomish Gold Bar 3106 0.50%
Snohomish Granite Falls 3107 0.50%
Snohomish Index 3108 0.50%
Snohomish Lake Stevens 3109 0.50%
Snohomish Lynnwood 3110 0.50%
Snohomish Marysville 3111 0.50%
Snohomish Monroe 3112 0.50%
Snohomish Mountlake Terrace 3113 0.50%
Snohomish Mukilteo 3114 0.50%
Snohomish Snohomish (City) 3115 0.50%
Snohomish Stanwood 3116 0.50%
Snohomish Sultan 3117 0.50%
Snohomish Woodway 3118 0.50%
Snohomish Mill Creek 3119 0.50%
Snohomish Bothell in Snohomish County 3120 0.50%

https://dor.wa.gov/sites/default/files/2025-11/84-0013-Jan26_REET.pdf

The above locations in Snohomish County pay Real Estate Excise Taxes.

CC:

Snohomish County Council and staff