



RESOLUTION NO. 41454

1 A RESOLUTION relating to property taxes; providing for the submission of a
2 proposition to the electors of the City at the General Election to be held on
3 Tuesday, November 5, 2024, that would authorize an increase in the City
4 of Tacoma property for a maximum tax levy rate of \$2.52 per \$1,000 of
5 assessed value for collection in 2025, and authorize a multi-year lid lift
6 increase in the levy for future years; and directing the City Clerk to transmit
7 to the Pierce County Auditor a certified copy of this resolution.

8 WHEREAS the City of Tacoma, Washington (“City”), is a first-class
9 charter city, and

10 WHEREAS as the community grows and changes, the operations of the
11 Tacoma Fire Department (“TFD”) continue to grow and change along with it to
12 ensure the department continues to meet the needs of the community, and

13 WHEREAS from 2016 to 2021, requests for TFD services increased by
14 10 percent, and the services offered by TFD have expanded, adding Basic Life
15 Support transport and alternative response programs to address mental health and
16 substance abuse issues in the community, and

17 WHEREAS with the combination of these new programs and the growing
18 need for services with the existing state of TFD’s assets – many of which are
19 nearing or beyond the end of their useful life – new resources and additional
20 personnel are needed to update TFD’s capabilities to continue, and improve,
21 response to the evolving needs of the community, and

22 WHEREAS the City’s fire stations are an average of 69 years old, with
23 85 percent of the facilities rated as poor or in critical condition, and many need
24 critical seismic, operational, and safety upgrades, and

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WHEREAS more than 60 percent of TFD’s fleet exceeds or is at its recommended replacement age, with several apparatus failing to meet the safety and reliability standards expected of these life preserving assets, and

WHEREAS the proposed levy is projected to fund over \$80 million in facilities investments in the first 10 years, including upgrading and replacing existing fire facilities to help address call volume issues and response times citywide, and

WHEREAS this levy would also create ongoing fleet replacement and equipment funding to allow for regular engine, ladder, and other apparatus/vehicle replacements, and there is currently no ongoing funding for apparatus replacement or equipment replacement such as self-contained breathing apparatus and life-saving extrication tools, and

WHEREAS these funds would also support some existing TFD expenses related to equipment, external contracts and operating supplies, staff in building maintenance, fleet maintenance, IT support, prevention, and Firefighter positions added during the 2023-2024 Budget Modification, and

WHEREAS pursuant to RCW 84.55.050, the City may ask voters for permission to increase the amount of the property taxes above the 1 percent limit that would otherwise apply, by means of permanent “levy lid lift,” and

WHEREAS with voter approval, the City would increase a permanent regular property tax levy in an amount equal to \$0.65 per \$1,000.00 of assessed value in 2025 and increase the levy each year for the next 5 years, by up to 6 percent to maintain that rate, and



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WHEREAS the maximum levy rate for 2025 would be \$2.52 per \$1,000.00 of assessed value, and

WHEREAS the dollar amount of the levy in 2030 will be used for the purpose of computing the limitations of subsequent levies, and

WHEREAS the City Council deems it necessary to submit to the voters of the City a proposition of whether or not the City shall increase the amount of regular property taxes for collection beginning in 2025 in excess of the limit factor and allow for increases for the next five years, as provided for in RCW 84.55.050(2), and

WHEREAS staff estimates an average household impact of the levy to be \$25 per month for the average home in the City (valued at \$450,000), and

WHEREAS City Council approval is needed to allow the City to submit a proposition for the November 5, 2024, ballot for the levy lid lift, and to approve the ballot language; Now, Therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

Section 1. That the Pierce County Auditor’s Office (“Auditor”), as *ex officio* supervisor of elections for Pierce County, is requested to call and conduct an general election on November 5, 2024, and submit to the qualified electorate of the City, at the November 5, 2024, General Election, for rejection or approval, a proposition authorizing the City to increase the property tax levy to a maximum rate of \$2.52 per \$1,000.00 of assessed value for collection in 2025, as permitted by law, and to increase the additional levy annually thereafter by 6 percent each year for 5 more years thereafter (e.g., use a limit factor of 106 percent), and use



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the 2030 levy amount as the base for calculating subsequent levies, as allowed by Chapter 84.55 RCW, as may be amended from time to time.

The taxes authorized by this proposition will be in addition to the maximum amount of regular property taxes the City would have been limited to by RCW 84.55.010, as may be amended from time to time, in the absence of voter approval under this resolution, including all other authorized lid lifts.

Section 2. If the ballot proposition set forth herein is approved by the voters, qualifying senior citizens, disabled veterans, and other qualifying individuals shall be exempt from the tax increase resulting from such levy lid lift, as authorized by RCW 84.36.381.

Section 3. That the City shall submit a proposition to the electorate of the City in the form substantially as follows:

CITY OF TACOMA
PROPOSITION NO. 1
PROPERTY TAX LEVY INCREASE, LEVY LID LIFT

The City of Tacoma adopted Resolution No. 41454 concerning lifting the property tax levy for the Tacoma Fire Department (TFD).

This measure enhances TFD facilities, fleet, and staffing to improve response capacity and firefighter safety by increasing the regular property tax levy by \$0.65/\$1,000 to a maximum rate of \$2.52/\$1,000 of assessed value for collection in 2025; authorizing an annual increase up to 6% for 2026-2030 for the additional rate; authorizing the 2030 levy amount as the basis to calculate future levies (RCW 84.55). Qualifying seniors, veterans and others would be exempt (RCW 84.36.381).

Should this proposition be:

Approved..... []

Rejected..... []



1 Section 4. That the ballot title may be changed as needed by the proper
2 officers of the City, pursuant to state law.

3 Section 5. That prior to August 6, 2024, the City Clerk shall send to the
4 Auditor, as *ex officio* supervisor of elections, a certified copy of this resolution,
5 together with the proposition substantially in the form as set forth above, for the
6 November 5, 2024, General Election. The proper City officials are authorized to
7 perform such duties as are necessary or required by law to submit the question of
8 whether the regular property tax levy shall be increased, as provided in this
9 resolution, to the electors at the November 5, 2024, General Election.

10 Section 6. That the City has chosen to participate jointly with Pierce County
11 in its voters' pamphlet. Pursuant to RCW 29A.32.220, the text for the ballot
12 measure, accompanied by an explanatory statement, shall be submitted to the
13 Auditor's Office for inclusion in the Official Voters' Pamphlet. The explanatory
14 statement shall not exceed 200 words and shall be submitted to the Auditor, as *ex*
15 *officio* supervisor of elections, by August 6, 2024.

17 Section 8. That, pursuant to RCW 84.55.050, if a simple majority of the
18 qualified voters voting on the proposition vote for the approval thereof, the
19 proposition shall be deemed approved and shall be adopted. Thereafter the City
20 Council shall have the necessary and requisite authority to levy, in the manner
21 provided by law, a regular property tax levy to increase the new additional levy
22 of \$0.65 per \$1,000.00 annually beginning in 2025 to a maximum rate of \$2.52
23 per \$1,000.00 and increase thereafter by 6 percent each year for 5 more years
24 thereafter (e.g., use a limit factor of 106 percent), and use the 2030 levy amount
25 as the base for calculating subsequent levies, as allowed by Chapter 84.55
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RCW, as may be amended from time to time, as provided in the proposition and herein.

If less than a simple majority of qualified voters approve the proposition, then it shall be deemed rejected and the City Council shall not increase the regular property tax levy above the limits set forth in RCW 84.55 as provided in the proposition and herein.

Section 9. That if a section, subsection, paragraph, sentence, clause, or phrase of this resolution is declared unconstitutional or invalid for any reason by any court of competent jurisdiction; such decision shall not affect the validity of the remaining portions of this resolution.

Adopted _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney