



CITY OF LAKE FOREST PARK

CITY COUNCIL

AGENDA COVER SHEET

Meeting Date	January 22, 2026
Originating Department	Community Development
Contact Person	Cory Mattson, Community Programs Planner Mark Hofman, Community Development Director
Title	Resolution 26-2058/Authorizing the Mayor to sign the King County Parks Property Tax Levy Agreement (2026-2031)

Legislative History

- First Presentation January 8, 2026 Regular Meeting
 - Second Presentation January 22, 2026 Regular Meeting
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Attachments:

1. Resolution 26-2058
 2. Agreement with King County Parks Property Tax Levy
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Executive Summary

The 2026-2031 King County Parks, Trails, and Open Space Levy (2026-2031 Parks Levy) is a property tax levy lid lift that replaces the current 2020-2025 Park Levy that expired at the end of 2025. The 2026-2031 Parks Levy is expected to generate an estimated \$1.5 billion over the next six years, with goals to address: level of service, accessibility, and expansion of parks, trails, aquatic centers, and recreation programs across the county.

The proposed Parks Property Tax Levy Agreement between King County and the City of Lake Forest Park (Agreement) provides for a direct pass-through of levy funds to the City. It's difficult to provide an exact amount the City will receive each year because the City's share of the levy proceeds is dependent upon several factors, including but not limited to population estimates, assessed property values, and tax collection. Under the new pass-through formula, the County estimates the city would collect \$260,000 annually for the next six years.

The term of the Agreement is six years and provides for distribution to the City twice a year. A fee is deducted from the City’s share for King County’s administrative costs, and the City is required to report annually showing how the funds were expended on City projects.

Background

On August 5, 2025, King County voters approved Proposition No. 1 Parks Levy replacing the expiring Parks Levy. This new levy supports county, city, park district, and town parks, open space, and trails; recreation; public pools; and educational and civic venues. It authorizes an additional six-year property tax beginning in 2026 at \$0.2329 per \$1,000 of assessed valuation, uses the 2026 levy amount to compute annual increases in 2027-2031 by the King County inflation plus population index or chapter 84.55 RCW limitation, whichever is greater, and exempts qualifying seniors, veterans, and disabled persons under RCW 84.36.381.

Fiscal & Policy Implications

The 2026-2031 Levy funding will help support and enhance the City’s park projects, maintenance, and programs.

Alternatives

<i>Options</i>	<i>Results</i>
<ul style="list-style-type: none">Execute agreement with King County	Utilize funding to support Park development, maintenance and programs.
<ul style="list-style-type: none">Do not execute agreement with King County	Reject allocated funding to support Parks Department.

Staff Recommendation

The Council waived the three-touch rule on January 8, 2026 and staff recommends approval of Resolution 26-2058/Authorizing Mayor to Sign the Parks Property Tax Levy Agreement with King County to Support Park Development, Maintenance and Programs in Lake Forest Park