

## **PARKS PROPERTY TAX LEVY AGREEMENT**

between

### **KING COUNTY & CITY OF LAKE FOREST PARK**

This Parks Property Tax Levy Agreement (“Agreement”) is made and entered by and between KING COUNTY, a political subdivision of the state of Washington (the “County”) and the City of Lake Forest Park, a State of Washington municipal corporation (“CITY”). The County and the City are singularly referred to as a “Party” and collectively referred to as the “Parties”.

### **RECITALS**

- A. The County owns and operates a system of regional and local parks and trails that consists of thirty-two thousand (32,000) acres of parklands and more than one hundred eighty-five (185) miles of regional trails. In addition, the County provides regional trails, regional recreational facilities, regional natural areas, regional parks, and local parks in unincorporated areas.
- B. Since 2003, on recommendation of the Metropolitan Parks Task Force and direction from the County Executive and County Council, the County's Parks and Recreation Division has focused on managing a system of regional parks, open spaces and trails and a limited set of regional active recreation assets. Consistent with its role as a regional and local rural service provider under Countywide Planning Policies and the State Growth Management Act, the County has divested itself of local parks and facilities in urban, unincorporated areas as these areas incorporate or annex to cities.
- C. On April 29, 2025, the King County Council adopted Ordinance 19922 which called for a special election in accordance with RCW 29A.04.321 to authorize a property tax levy in excess of the levy limitation contained in 84.55 RCW for a period of six (6) years for specified park purposes.
- D. On August 5, 2025, King County voters approved Proposition No. 1 Parks Levy that authorized an additional six year property tax levy at a rate of \$0.2329 per one thousand dollars of assessed valuation in the first year and limiting annual levy increases by the King County inflation plus population index published by the King County office of economic and financial analysis, or the chapter 84.55 RCW limitation, whichever is greater in years two through six for the purpose of maintaining and operating King County's open space system; improving parks, recreation, access, and mobility in King County by acquiring lands and continuing to develop and support parks, recreation facilities, and regional trails; improving parks and trails in and acquiring lands by metropolitan parks districts, towns and cities in King County; funding environmental education, maintenance and conservation programs at the Woodland Park Zoo; funding environmental education, maintenance and conservation programs at the Seattle Aquarium; funding development, maintenance, and programming for Seattle's Waterfront park; funding environmental and climate stewardship and education at Pacific Science Center; funding a capital project at Memorial Stadium; and funding capital improvements at public pools, for all King County residents.

NOW, THEREFORE, in consideration of the mutual promises and undertakings hereinafter set forth and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

### **AGREEMENT**

1. **Definitions.** As used in this Agreement, the following terms shall have the following meanings:
  - A. “Annual Report” shall mean the annual report prepared by the CITY and provided to the County annually by May 31<sup>st</sup> beginning in 2027 setting forth a summary of CITY Projects for the preceding year, along with a complete financial accounting for the use of the CITY’S Share, along with a listing of all capital investments made at the CITY funded in whole or in part by County Levy Proceeds, and for the 2026 annual report the CITY shall identify the dollar amount of the CITY's Existing Funds.
  - B. “CITY” shall mean the City of Lake Forest Park, State of Washington, and all of its boards, commissions, departments, agencies and other subdivisions.
  - C. “CITY Parks System” shall mean any building or other structure related to parks or recreation, parks, trails, open space, such as natural areas and resource or ecological lands and other parks or recreation property owned or otherwise under the jurisdiction of the CITY.
  - D. “City and Park District Proceeds” shall mean ten percent (10%) of the total County Levy Proceeds collected by King County, net the amounts specified and allocated in Ordinance 19922 Sections 5A-I, and any interest earnings on these funds.
  - E. “CITY Projects” shall mean CITY Parks System operations and capital improvement projects consistent with Ordinance 19922.
  - F. “CITY’S Share” shall mean the CITY’s proportionate share of the City and Park District Proceeds as authorized by Ordinance 19922 Section 5C and 5I, subject to County Council appropriation.
  - G. “County” shall mean King County, State of Washington, and all of its boards, commissions, departments, agencies and other subdivisions.
  - H. “County Council” shall mean the County Council of King County, State of Washington.
  - I. “County Levy” means the annual King County property tax levy for park purposes imposed by the King County Council and authorized by Proposition No. 1 Parks Levy that was approved by the County voters on August 5, 2025 and replaced a levy expiring at the end of 2025.

- J. “County Levy Proceeds” shall mean the principal amount of the County Levy collected by the County.
  - K. “Executive” shall mean the King County Executive or their functional successor.
  - L. “Existing funds” shall have the meaning, as defined by RCW 84.55.050.
- 2. Term of Agreement. The term of this Agreement (the “Term”) shall be for a period commencing upon signature by both parties (the “Commencement Date”), and expiring on December 31, 2031 (the “Termination Date”).
  - 3. Receipt of County Levy Proceeds.
    - A. General Distribution. Each year the County shall distribute the CITY's Share to the CITY as authorized by Ordinance 19922, subject to County Council appropriation.
    - B. Receipt and Distribution of Levy Proceeds.
      - 1. Payment Schedule. Beginning in 2026 and through 2031, the County shall transfer the CITY's Share to the CITY on a semi-annual basis, generally in the months of May and November. The annual amounts transferred shall never exceed the CITY's proportionate share of the City and Park District Proceeds actually collected and appropriated by King County.
      - 2. Administrative Fee. The Parties agree that the County has authority to deduct a portion from City and Park District Proceeds for eligible expenditures related to the administration of the distribution of County Levy Proceeds, consistent with Ordinance 19922.
  - 4. Use of County Levy Proceeds. The CITY shall only use the transferred CITY'S Share for its CITY Projects. On or before May 31<sup>st</sup> of each year throughout the Term of this Agreement, the CITY shall provide the County with a copy of the Annual Report and provide any further documentation showing that the CITY'S Share was expended on CITY Projects. The CITY shall maintain financial records to account separately for the CITY'S Share.
  - 5. Representations and Warranties. The CITY represents and warrants that all of the CITY'S Share received by the CITY shall be used only for specific CITY Projects as defined in this Agreement. The CITY represents and warrants that all CITY Projects shall be consistent with the requirements in King County Ordinance 19922. The CITY represents and warrants that in addition to the CITY'S Share, the CITY shall annually expend on CITY Projects an amount equal to the CITY's Existing Funds.
  - 6. Title to Improvements. All appurtenances, fixtures, improvements, equipment, additions and other property attached to or installed in the CITY Park System during the Term shall

be and remain the properties of CITY and shall not be deemed property of the County under any circumstances.

7. Notices. All notices required to be given hereunder shall be in writing and either delivered personally or sent by certified mail to the appropriate address listed below, or at such other address as shall be provided by written notice. Notice shall be deemed communicated upon actual receipt. For convenience of the parties, copies of notices may also be given by other means; however, neither party may give official or binding notice except by personal delivery or by certified mail.

If to the CITY:

CITY's Contact and Title: \_\_\_\_\_

City Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City, State, Zip Code: \_\_\_\_\_

If to King County:

Warren Jimenez, Division Director  
King County Parks and Recreation Division  
Department of Natural Resources and Parks  
201 South Jackson Street  
Mailstop: KSC-NR-6500  
Seattle, WA 98104  
wjimenez@kingcounty.gov  
kcparks.legalnotices@kingcounty.gov

8. Compliance with Laws. The CITY shall comply and conform with all applicable laws and all governmental regulations, rules, and orders.
9. CITY Agreement to Comply with Audit Finding or Repay. The CITY agrees that it is financially responsible for the lawful use of the levy funds distributed under this contract. The CITY agrees that if the State Auditor makes an audit finding that the levy funds have not been spent properly, the CITY shall comply with the State Auditor's audit finding and correct any improper expenditure or, at the sole discretion of the County, repay any indicated amounts to the County. This duty to comply with the audit finding or repay shall not be diminished or extinguished by the prior termination of this Agreement and shall survive the termination of this Agreement.
10. Miscellaneous.
- A. Liability of the County. The County's obligations to the CITY under this Agreement shall be limited to the terms and conditions set forth herein. Notwithstanding any other

provision in this Agreement to the contrary, in no event shall the County be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including without limitation lost profits, arising out of or in connection with this Agreement or the services performed in connection with this Agreement.

- B. Dispute Resolution. In the event of a dispute between the CITY and the County regarding any term of this Agreement, the parties shall attempt to resolve the matter informally through the following mechanism: the CITY (reps.) or their respective designee(s), shall meet with County (reps) or their respective designee(s) to review and discuss the matter(s) in dispute; if the CITY (representatives) and County (representatives) are unable to reach a mutual resolution, the Executive and the mayor, or their respective designee(s) shall meet to review and discuss the matter(s) in dispute. If such persons are unable to resolve the matter informally, either party may submit the matter to a non-binding, structured mediation procedure fashioned by persons or organizations experienced in alternative dispute resolution (“ADR”) procedures. The mediation may be requested by any party and shall be initiated within thirty (30) days from the date of the request unless extended by the mutual agreement of both parties. The alternative dispute resolution procedures utilized for the mediation shall include the exchange of written claims and responses, with supporting information, at least seven (7) days prior to the actual mediation. The positions expressed and the mediator’s recommendations shall not be admissible as evidence in any subsequent ADR or legal proceeding. If the matter is submitted to mediation and the matter is not resolved, an affected party shall be entitled to pursue any legal remedy available. Any disputes involving the lawful expenditure of levy proceeds shall be resolved by King County Superior Court if the parties cannot agree.
- C. No Implied Waiver. No failure by either party hereto to insist upon the strict performance of any obligation of the other party under this Agreement or to exercise any right, power or remedy arising out of a breach thereof, irrespective of the length of time for which such failure continues (except in cases where this Agreement expressly limits the time for exercising rights or remedies arising out of a breach), shall constitute a waiver of such breach or of that party’s right to demand strict compliance such term, covenant or condition or operate as a surrender of this Agreement. No waiver of any default or the performance of any provision hereof shall affect any other default or performance, or cover any other period of time, other than the default, performance or period of time specified in such express waiver. One or more written waivers of a default or the performance of any provision hereof shall not be deemed to be a waiver of a subsequent default or performance. The consent of either party hereto given in any instance under the terms of this Agreement shall not relieve the other party of any obligation to secure the consent of the other party in any other or future instance under the terms of this Agreement.
- D. Headings and Subheadings. The captions preceding the articles and sections of this Agreement and in the table of contents have been inserted for convenience of reference

and such captions in no way define or limit the scope or intent of any provision of this Agreement.

- E. Successors and Assigns. The terms, covenants, and conditions contained in this Agreement shall bind and inure to the benefit of the County and the CITY and, except as otherwise provided herein, their personal representatives and successors and assigns. There are no third party beneficiaries to this Agreement.
- F. Agreement made in Washington. This Agreement shall be deemed to be made in and shall be construed in accordance with the laws of the State of Washington. Venue of any action brought by one party against the other to enforce or arising out of this Agreement shall be in King County Superior Court.
- G. Integrated Agreement; Modification. This Agreement contains all the agreements of the parties hereto relating to the subject matter addressed herein, and cannot be amended or modified except by a written agreement approved by the King County Council and mutually executed between each of the parties hereto.
- H. Counterparts. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument.
- I. Time of Essence. Time is of the essence of each provision of this Agreement.
- J. Signage. For each completed capital project funded with County Levy Proceeds, the CITY shall install a permanent sign at a common access point of the park facility's premises that shall include the following language: **This project was funded (or as applicable, funded in part) with proceeds from the voter-approved King County Parks Levy in August 2025 under an Agreement with King County parks and Recreation Division.** If the CITY has not installed its own sign the City shall install a sign provided by the County.
- K. Reporting. The CITY should report major milestones, such as groundbreakings and opening dates, thirty (30) calendar days prior to such milestone to King County Parks and the King County councilmember who represents the CITY's County Council district. The CITY can mail or deliver reports to both King County Parks and the current King County Council councilmember at:

Warren Jimenez, Division Director  
King County Parks and Recreation Division  
Department of Natural Resources and Parks  
201 South Jackson Street  
Mailstop: KSC-NR-6500  
Seattle, WA 98104  
wjimenez@kingcounty.gov  
kcparks.legalnotices@kingcounty.gov

Councilmember(s): \_\_\_\_\_  
In care of King County Council Clerk  
Room 1200  
516 3rd Avenue  
Seattle, WA 98104  
clerk.council@kingcounty.gov

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the last date set forth below.

KING COUNTY, a Washington municipal  
corporation

CITY OF LAKE FOREST PARK, a  
Washington municipal corporation

By \_\_\_\_\_

By \_\_\_\_\_

Its \_\_\_\_\_

Its \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

By authority of Ordinance No. 19922