

**To:** Mayor Chris Miller and City Council Members

**From:** Tara Dunford, CPA

**Date:** November 19, 2025

**Re:** Ordinance No. 896 Property Tax Levy for 2026

**ATTACHMENTS:** Ordinance No. 896

**TYPE OF ACTION:** Second Read. Adoption.

**Discussion:** The City must adopt a tax levy ordinance in order to levy property taxes for 2026. The attached ordinance pertains to the regular levy only, exclusive of additional revenue from new construction. The attached ordinance presumes an increase of the maximum allowable (1%) plus levying for banked capacity. Amounts for this ordinance are provided by Grays Harbor County and are calculated as follows:

Step 1: Calculate 2026 levy based on maximum allowable increase (1%)

Highest lawful regular levy	\$353,424
x 101 percent equals	\$356,958

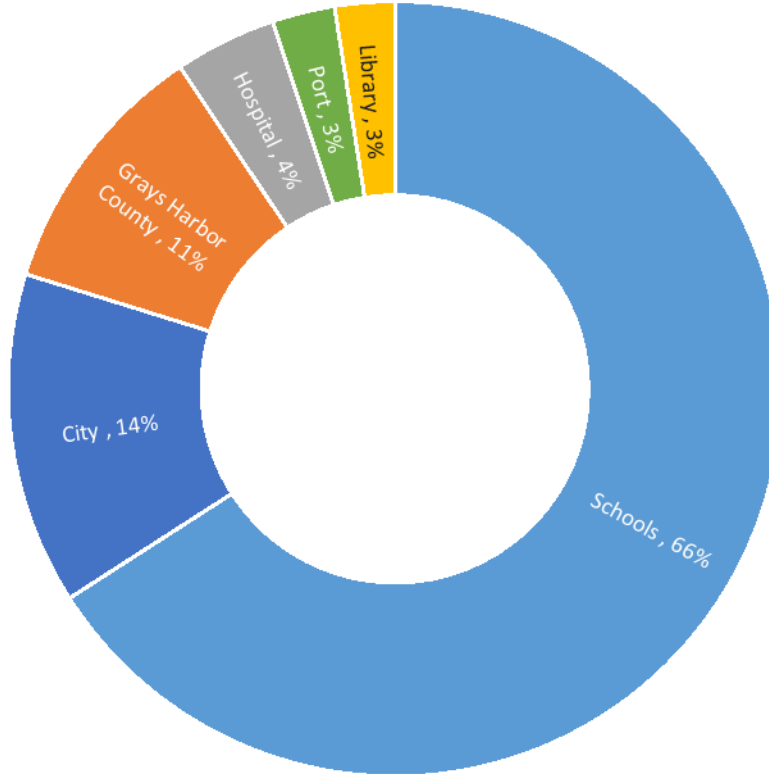
Step 2: Calculate change from prior year levy

2026 levy	\$356,958 (calculated as shown above)
Less: actual 2025 levy	\$354,948
Dollar increase equals	\$2,010
Percent increase equals	.5688%

Additional revenues related to administrative refunds and new construction are not required to be included in the tax levy ordinance but will be included in the levy certification provided to Grays Harbor County. The actual percent increase for 2026 is less than 1% due to administrative refunds of \$1,524 which were included in the 2025 actual levy, but which are excluded from the calculation of highest lawful levy. The cost of the 1% increase per \$1,000 of assessed valuation is approximately \$.01273. The annual impact on homes at various assessed valuations is as follows:

\$300,000 -	\$3.82
\$400,000 -	\$5.09
\$500,000 -	\$6.36
\$600,000 -	\$7.64
\$700,000 -	\$8.91
\$800,000 -	\$10.18
\$900,000 -	\$11.46
\$1,000,000 -	\$12.73

Property Tax Distribution



**ORDINANCE NO. \_\_\_\_896\_\_\_\_**

**AN ORDINANCE OF THE CITY COUNCIL OF THE  
CITY OF MCCLEARY RELATING TO THE  
ESTABLISHMENT OF THE REGULAR AD  
VALOREM TAX LEVY FOR THE YEAR 2026;  
MAKING FINDINGS; AND RESERVING RIGHTS.**

**R E C I T A L S:**

**WHEREAS**, the City Council of the City of McCleary has met and is considering its budget for the calendar year 2026; and

**WHEREAS**, the City of McCleary has properly given notice of a public hearing held on October 22, 2025, pursuant to RCW 84.55.120; and

**WHEREAS**, after such hearing and after duly considering all relevant evidence and testimony presented, the City Council has determined that in order to discharge its expected expenses and obligations the City requires an increase in property tax revenue from the previous year; and

**WHEREAS**, the City's actual levy amount from the previous year was \$354,948; and

**WHEREAS**, the City has a population of less than 10,000 citizens; and

**WHEREAS**, RCW 84.55.120 requires that all property tax increases must be adopted by ordinance and specifically identify the dollar and percentage change from the prior year;

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS BY THE CITY COUNCIL OF THE CITY OF MCCLEARY, THE MAYOR CONCURRING:**

**SECTION 1:** Be it ordained by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2026 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$2,010, which is a percentage increase of 0.5688% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

**SECTION 2:** This ordinance is based upon the information from the Office of the County Assessor as to amounts and calculations, as well as advice from County officials that this ordinance can be amended to modify the tax rate established herein by adoption of an appropriate amendatory ordinance. The City specifically reserves the right to take such amendatory action up to and including the last day allowed. Upon execution by the Mayor, a certified copy of this Ordinance shall be provided to the appropriate officials of the County so as to provide for appropriate assessment.

**SECTION 3: SEVERABILITY.** If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this Ordinance. The Council hereby declares that it would have passed this Ordinance and each section, subsection, sentence, clause, and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases had been declared invalid or unconstitutional, and if for any reason this Ordinance should be declared invalid or unconstitutional, then the original ordinance or ordinances shall be in full force and effect.

**SECTION 4: CORRECTIONS.** Upon approval of the Mayor and City Attorney, the Clerk-Controller and the Code Reviser are authorized to make necessary corrections to this

ordinance, including the correction of clerical errors, references to other local, state, or federal laws, codes, rules, or regulations, or ordinance number and section/subsection numbering.

**SECTION 5: EFFECTIVE DATE.** This Ordinance shall take effect upon the fifth day following date of publication.

**PASSED** this 19<sup>th</sup> day of November, 2025, by the City Council of the City of McCleary, and signed in authentication thereof this 19<sup>th</sup> day of November, 2025.

**CITY OF McCLEARY:**

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Brycen Huff, Mayor Pro-Tem

**ATTEST:**

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Jamie Vinyard, City Clerk-Treasurer

**APPROVED AS TO FORM:**

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Madison A. Pleasant, City Attorney