





Council Agenda Bill

AB Number

AB25-126

Agenda Bill Information

Title *	Action *
2026-2031 Parks Property Tax Levy Agreement	Motion
Council Agenda Section	Council Meeting Date *
Committee Report	01/12/2026
Staff Member	Department *
Drew Bouta	Finance
Committee	Committee Date
Finance and Administration	01/06/2026
Exhibits	
Packet Attachments - if any	
x01 2026 - 2031 Parks Property Tax Levy Agreement.pdf 	289.22KB
x02 2020 - 2025 Parks Property Tax Levy Agreement.pdf 	390.97KB
x03 King County Ordinance 19922.pdf 	413.4KB
x04 2026 - 2031 Parks Property Tax Levy FAQs.pdf 	250.1KB

Click [here](#) to review attachments.

Summary

Introduction *

Brief summary.

On August 5, 2025, King County voters approved Proposition No. 1 Parks Levy authorizing a six-year property tax excess levy for the purpose, among others, of maintaining and improving parks across different government agencies within King County. The purpose of this agenda bill is to approve a Parks Property Tax Levy Agreement with King County so that the City of Snoqualmie may receive its allocated share of levy proceeds and use the funds on eligible park operations, or capital projects within the City's adopted Capital Improvement Plan (CIP), and in accordance with King County Ordinance 19922.

Proposed Motion

Move to approve the Parks Property Tax Levy Agreement with King County and authorize the Mayor to sign.

Background/Overview *

What was done (legislative history, previous actions, ability to hyperlink)

The City of Snoqualmie previously approved a 2020-2025 Parks Property Tax Levy Agreement with King County that expired December 31, 2025.

On April 29, 2025, 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.

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 \$1,000 of assessed valuation in the first year and limited 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 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 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.

In order to access and receive the City’s share of levy proceeds from the voter-approved proposition, the City will need to approve a new agreement with King County.

Analysis*

If Council approves the agreement, the City can only use its share of the levy proceeds for parks system operations and capital projects consistent with the requirements of King County Ordinance 19922. The City’s “parks system” refers to any building or other structure related to parks, recreation, park areas, trails, open space, natural areas, resource of ecological lands, and other parks or recreational property owned by the City of Snoqualmie.

The City would receive levy proceeds on a semi-annual basis generally in the months of May and November and the agreement would grant King County the authority to deduct a small portion from the City’s share for its administration of the distribution of levy proceeds.

As a condition of receiving the proceeds, the City must complete an annual report by May 31st beginning in 2027 setting forth a summary of capital projects as well as providing a complete accounting for the use of the City’s levy proceeds and any proceeds remaining from preceding years.

In addition, if the City completes a capital project that was financially supported in whole or partially by the City’s share of levy proceeds, then the City will need to install a permanent sign at a common access point giving credit to the voter approved King County Parks Levy.

Furthermore, the City will need to provide notice for any groundbreakings and opening dates to the King County Council member representing the City’s County Council District and the King County Parks and Recreation Division at least 30 days prior to such a milestone.

The differences between the 2020-2025 Parks Property Tax Levy Agreement and the proposed 2026-2031 Parks Property Tax Levy Agreement are summarized as follows (directly from the King County Parks Levy Manager, Grayson Court):

- The new agreement mentions “park districts” as in “City and Park District Proceeds”. This does not affect Snoqualmie and was only intended to reflect the inclusion of park districts in the King County authorizing ordinance.
- The new agreement includes the levy funds allocated to cities identified in Section 5.C of Ordinance 19922. The new agreement incorporates both the “base” levy proceeds the City will receive as well as an additional \$250,000 allocation to the City identified in Section 5.C of Ordinance 19922. These were originally funds from the expired levy earmarked for the “Parks Capital and Open Space Grant Program”. King County wanted to repurpose unspent funds from the grant program. The \$250,000 will be spread out over the six-year period.
- The new agreement removes the non-supplanting clause under Section 5 “Representation and Warranties”.
- The new agreement includes some modifications to the signage requirement under Section 10.J.

Based on the adopted formula included in King County’s Ordinance 19922, the City of Snoqualmie can expect to receive \$1,594,790 in levy proceeds over the six-year period. This equates to \$265,798 per year. Given changes in assessed valuations, new construction values, population changes, etc., this estimate will adjust over time. For comparison, the City forecasted \$130,000 in levy proceeds for 2026. The City currently earmarks levy proceeds for park capital projects included in the Capital Improvement Plan (CIP).

The new agreement would expire on December 31, 2031.

Budgetary Status*

This action will bring in additional revenue.

Budget Summary

The approval of the 2025-2031 King County Parks Levy will allow the City to receive approximately \$1,594,790 over the life of the Levy. This equates to \$135,798 more annually than the \$130,000 annual amount originally forecasted within the 2025-2030 Non-Utility Capital Improvement Plan (CIP) (#310). The revenue in excess of budget totals approximately \$814,790 over the six-year period, assuming that 2031, which is not forecasted in the City’s 2025-2030 CIP, had been budgeted in a like manner as 2030. See the following table.

Fiscal Impact

Amount of Expenditure

\$0.00

Amount Budgeted

\$0.00

Appropriation Requested

\$0.00

Fiscal Impact

Screenshot below is an image of the budget summary table.

Non-Utility Capital (#310) Revenue

[illegible]