ORDINANCE NO. 02025-016

AN ORDINANCE of the City Council of the City of Tumwater, Washington, relating to finance and setting the amount fixed for the regular levy of property tax necessary to raise the amount of revenues for essential expenditures for the City of Tumwater for the fiscal year 2026.

WHEREAS, the City of Tumwater held a public hearing on Monday, November 3, 2025, to consider an increase in property tax revenues from January 1, 2026 to December 31, 2026; and

WHEREAS, the Thurston County Assessor's Office provides the City with the new assessed valuation for all existing properties and all new construction, improvements to property, annexations, and state-assessed utility property; and

WHEREAS, the Implicit Price Deflator (IPD) used for calculation of the property tax increase for setting the 2025 levy amount was 2.44 percent as reported by the Washington Department of Revenue; and

WHEREAS, the City Council desires to limit the rate to \$3.10 per \$1,000 of assessed value, plus administrative refunds; and

WHEREAS, the population of the City of Tumwater is more than 10,000; and

WHEREAS, for taxing districts with populations of 10,000 or greater, the limit factor for property taxes due in 2026 is 101 percent.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUMWATER, STATE OF WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. An increase in the regular property tax levy, based on the limit factor for property taxes, is hereby authorized for the levy to be collected in the 2026 tax year. This levy results in a \$117,800 increase and a 1.00% change from the 2025 regular levy amount as set forth in RCW 84.55.120. Certification of the levy shall not exceed the \$3.10 limit per \$1,000 of assessed value plus administrative refunds.

<u>Section 2.</u> This amount to be levied, as stated in Section 1 above, is exclusive of any additional revenue from refunds made, new construction, or any other adjustments made by the County Assessor.

<u>Section 3</u>. On or before the 30th day of November 2025, the Finance Director or designee shall file with the Clerk of the Thurston County Board of

EXHIBIT A

Commissioners a certified estimate of the total amount to be raised by the ad valorem tax levied on property within the City of Tumwater.

Section 4. Ratification. Any act consistent with the authority and prior to the effective date of this ordinance is hereby ratified and affirmed.

<u>Section 5.</u> <u>Severability</u>. The provisions of this ordinance are declared separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this ordinance or the invalidity of the application thereof to any person or circumstance, shall not affect the validity of the remainder of the ordinance, or the validity of its application to other persons or circumstances.

<u>Section 6.</u> <u>Effective Date.</u> This ordinance shall become effective five (5) days after passage, approval and publication as provided by law.

ADOPTED this 18th day of November 2025.

	CITY OF TUMWATER	
ATTEST:	Debbie Sullivan, Mayor	_
Melody Valiant, City Clerk		
APPROVED AS TO FORM:		
Karen Kirkpatrick, City Attorney		
Published:		
Effective Date:		