ORDINANCE NO. O2026-021

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 2027.

WHEREAS, the City of Tumwater held a public hearing on Tuesday, November 2, 2026, to consider an increase in property tax revenues from January 1, 2027 to December 31, 2027; 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 2027 levy amount was 3.876 percent as reported by the Washington Department of Revenue; and

WHEREAS, the City of Tumwater desires to levy the remaining $420,000 of banked capacity from years 2024 and 2025; and

WHEREAS, the City of Tumwater desires to claim the 2026 refund levy of $541,728; 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 2027 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, banked capacity, and the refund levy is hereby authorized for the levy to be collected in the 2027 tax year. This levy results in a $1,080,714 increase which includes a $118,986 increase and a 1.00% change from the 2026 regular levy amount as set forth in RCW 84.55.120, an increase of $420,000 (3.5%) of banked capacity, and an increase of $541,728 (4.55%) for the 2026 refund levy.

Certification of the levy shall not exceed the $3.10 limit per $1,000 of assessed value plus administrative refunds.

Section 2. 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.

Section 3. On or before the 30th day of November 2026, the Finance Director or designee shall file with the Clerk of the Thurston County Board of 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.

Section 5. Severability. 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.

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

ADOPTED this 17th day of November 2026.

CITY OF TUMWATER

_____
Leatta Dahlhoff, Mayor

ATTEST:

_____
Melody Valiant, City Clerk

APPROVED AS TO FORM:

_____
Karen Kirkpatrick, City Attorney

Published:_____

Effective Date:_____