



ORDINANCE NO. 28985

1 AN ORDINANCE relating to property tax levies; fixing the amount of the
2 Emergency Medical Services levy for collection in the 2025 tax year
3 necessary to identify the amount of the estimated revenues from the
4 property tax levy to match estimated expenditures for debt service and
5 other funding requirements.

6 WHEREAS, pursuant to RCW 84.52.020 and RCW 84.52.070, the City of
7 Tacoma is requesting property taxes for Emergency Medical Services (“EMS”) in
8 the amount as described below and as certified to Pierce County, and

9 WHEREAS property tax levies are limited by RCW 84.55.0101, to an
10 increase of 1 percent on the highest levy since 1985; and for the EMS property tax
11 levy, by RCW 84.52.069, to \$0.50 per \$1,000 of assessed property value in the
12 taxing district, and

13 WHEREAS jurisdictions with populations of 10,000 or greater are limited
14 to increasing the City’s levy by the lower of 1 percent or the rate of inflation, and
15 the implicit price deflator used to measure inflation is 2.57 percent, and

16 WHEREAS in 2023, voters approved a levy lid lift for the EMS property
17 tax levy of \$0.50 per \$1,000 assessed property for collection in the 2024 tax
18 year, and also authorized the City to increase the EMS levy by up to six percent
19 per year for collection in tax years 2025 through 2029, or to the statutory limit of
20 \$0.50 per \$1,000 of Assessed Value, as calculated by the Pierce County
21 Auditor, and
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23 WHEREAS the City must take two actions to set the regular EMS tax levy for
24 collection in the 2025 tax year: (1) approve the total EMS levy amount to be
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collected; and (2) approve the EMS levy lid lift increase of up to 6 percent as
1 approved by voters in August 2023, and

2 WHEREAS the City has the authority to increase the total EMS property
3 tax levy amount to \$22,504,450.55, which includes the levy lid lift increase of 6
4 percent approved by voters in August 2023, and is exclusive of additional
5 revenue derived from new construction, improvements to property, newly
6 constructed wind turbines, any increase in the value of state-assessed property,
7 and any annexations that have occurred and refunds made; and is prior to the
8 statutory limit factor of \$0.50 per \$1,000 of assessed property value, for
9 collection in the 2025 tax year, and
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12 WHEREAS the City anticipates that it can collect additional revenue due
13 to the value of new construction and improvements, the refund levy, increases
14 in the value of state-assessed property, and annexations, for a total estimated
15 EMS property tax levy amount of \$22,755,379.69, which is prior to the statutory
16 limit factor of \$0.50 per \$1,000 of assessed property value, and which is
17 consistent with the 2025-2026 Proposed Budget, and
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19 WHEREAS the City held a properly noticed public hearing on the
20 proposed increase to the EMS property tax levy on October 29, 2024; Now,
21 Therefore,
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23 BE IT ORDAINED BY THE CITY OF TACOMA:

24 Section 1. That the City of Tacoma hereby certifies to Pierce County
25 ("County") the total Emergency Medical Services property tax levy amount of
26 \$22,504,450.55, exclusive of additional revenue derived from new construction and



1 improvements, the refund levy, increases in the value of state-assessed property,
2 and annexations, for collection in the 2025 tax year.

3 Section 2. That the taxes herein provided for are levied to match the
4 estimated expenditures for debt service and other funding requirements and
5 are hereby levied upon all real and personal property as shown by the
6 assessment in the County, as finally and hereafter fixed by the County and
7 State Board of Equalization, and as finally extended upon the books of the
8 County Assessor showing the property within the City subject to taxation for
9 municipal purposes and upon the amount of said real and personal property in
10 accordance with certified assessed valuation of all taxable property within the
11 City of Tacoma as fixed in 2024 for collection in 2025, as provided by the
12 Pierce County Assessor.

13 Section 3. That the taxes collected from the levy hereby fixed and made,
14 together with the estimated revenues from sources other than Ad Valorem taxation,
15 which will constitute the appropriations of the City for the fiscal year 2025, are
16 hereby available for appropriation, all as itemized and classified in the Biennial
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Budget for the fiscal years 2025-2026, as proposed, pursuant to the laws of the
1 state of Washington.

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3 Passed _____

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Mayor

6 Attest:

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City Clerk

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10 Approved as to form:

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12 _____
Deputy City Attorney

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