



ORDINANCE NO. 29072

1 AN ORDINANCE relating to property tax levies; fixing the amount of the
2 Emergency Medical Services levy for collection in the 2026 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 2.44 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

22 WHEREAS the City must take two actions to set the regular EMS tax levy for
23 collection in the 2026 tax year: (1) approve the total EMS levy amount to be
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1 collected; and (2) approve the EMS levy lid lift increase of up to 6 percent as
2 approved by voters in August 2023, and

3 WHEREAS the City has the authority to increase the total EMS property
4 tax levy amount to \$23,739,530.91, which includes the levy lid lift increase of 6
5 percent approved by voters in August 2023 over the 2025 amount of
6 \$22,395,783.88, and is exclusive of additional revenue derived from new
7 construction, improvements to property, any increase in the value of
8 state-assessed property, and any annexations that have occurred and refunds
9 made; and is prior to the statutory limit factor of \$0.50 per \$1,000 of assessed
10 property value, for collection in the 2026 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, improvements to property, increases in the
14 value of state-assessed property, and any annexations and refunds, and the
15 total estimated EMS property tax levy amount to be collected in 2026 is
16 \$22,984,528.98, which considers the statutory limit factor of \$0.50 per \$1,000 of
17 assessed property value, and which is consistent with the 2025-2026 Adopted
18 Budget, and
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20 WHEREAS the City held a properly noticed public hearing on the proposed
21 increase to the EMS property tax levy on October 28, 2025; Now, Therefore,
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1 BE IT ORDAINED BY THE CITY OF TACOMA:

2 Section 1. That the City of Tacoma hereby certifies to Pierce County
3 ("County") the total Emergency Medical Services property tax levy amount of
4 \$23,739,530.91, exclusive of additional revenue derived from new construction,
5 improvements to property, increases in the value of state-assessed property,
6 annexations and refunds, for collection in the 2026 tax year.

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8 Section 2. That the taxes herein provided for are levied to match the
9 estimated expenditures for debt service and other funding requirements and
10 are hereby levied upon all real and personal property as shown by the
11 assessment in the County, as finally and hereafter fixed by the County and
12 State Board of Equalization, and as finally extended upon the books of the
13 County Assessor showing the property within the City subject to taxation for
14 municipal purposes and upon the amount of said real and personal property in
15 accordance with certified assessed valuation of all taxable property within the
16 City of Tacoma as fixed in 2025 for collection in 2026, as provided by the
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Pierce County Assessor.



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

12 Attest:
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15 City Clerk

16 Approved as to form:
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19 Deputy City Attorney
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