

**CITY OF FIRCREST
ORDINANCE NO. 1745**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF
FIRCREST, WASHINGTON, FIXING THE AMOUNT OF THE ANNUAL
AD VALOREM TAX LEVY NECESSARY FOR THE FISCAL YEAR 2026;
PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN
EFFECTIVE DATE.**

WHEREAS, the City Council of the City of Fircrest has met and considered its budget for the calendar year 2026; and

WHEREAS, the population of this district is less than 10,000; and

WHEREAS, the City Council conducted the public hearing on the 2026 revenue sources on October 28, 2025; and

WHEREAS, the City of Fircrest's actual regular levy amount from the previous year was \$1,743,555.60; and

WHEREAS, the City of Fircrest's actual EMS levy amount for the previous year was \$576,688.38; and

WHEREAS, the Pierce County Assessor-Treasurer has notified the City of Fircrest that the preliminary assessed valuation of the property lying within the boundaries of said City for the assessment year 2025 is \$1,523,510,597, and the taxable value for the excess (voter-approved) levy is \$1,502,164,222; and

WHEREAS, the City Council, after reviewing and duly considering all relevant evidence, has determined it is in the City's best interest and necessary to meet its expenses and obligations to increase the regular property tax levy and EMS property tax levy as described below for 2026; and

WHEREAS, on April 23, 2019, Fircrest Proposition No. 1 (Pool, Community Center, and Parks Bonds) for the issuance of unlimited general obligation bonds was approved by the voters; and

WHEREAS, the City is required to set and establish the property tax levy rate for excess levies for general obligation bond issues approved by the voters, including subsequent refunded bond issues, subject to limitations imposed by law; and

WHEREAS, the below is a true and complete listing of property tax levies for the City of Fircrest for tax year 2026 and they are within the maximums established by law:

Total Assessed Valuation for Regular and EMS Levy	\$1,523,510,597
Regular Levy @ \$1.15430 per thousand shall yield	\$ 1,758,584.71
EMS Levy @ \$0.38179 per thousand shall yield	\$ 581,658.83

Total Assessed Valuation for Park Bond Levy	\$1,502,164,222
Park Bond Levy @ \$0.37027 per thousand shall yield	\$556,200.00
Total all property tax levies @ \$1.90635 per thousand shall yield	\$ 2,896,443.54
+ Administrative Refunds	18,942.10
Total Property Tax Levy Amount	\$2,915,385.64

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FIRCREST DO ORDAIN AS FOLLOWS:

Section 1. Regular Property Tax Levy. An increase in the Regular property tax levy is hereby authorized for the levy to be collected in the 2026 tax year.

The dollar amount of the increase over the actual regular levy amount from the previous year (\$1,743,555.60) shall be \$13,349.40, which is a percentage increase of 0.766% from the previous year. This is exclusive of additional revenue resulting from new construction and improvements to property (\$1,679.71), any increase in the value of state-assessed property (\$0), any annexations that have occurred and refunds made (\$10,719.19).

Section 2. EMS Property Tax Levy. An increase in the EMS property tax levy is hereby authorized for the levy to be collected in the 2026 tax year.

The dollar amount of the increase over the actual EMS levy amount from the previous year (\$576,688.38) shall be \$4,414.88, which is a percentage increase of 0.766% from the previous year. This is exclusive of additional revenue resulting from new construction and improvements to property (\$555.57), any increase in the value of state-assessed property (\$0), any annexations that have occurred and refunds made (\$3,570.96).

Section 3. Said taxes herein provided for are levied for the purpose of raising revenue sufficient to pay the current expense and street expenditures and for carrying on the work of the different departments of the municipal government of the City of Fircrest for the fiscal year beginning January 1, 2026 and ending December 31, 2026 and the same are hereby levied upon all real and personal property within the City of Fircrest subject to taxation and as shown by the assessment in the County of Pierce as finally fixed by law.

Section 4. Voter-Approved Excess Tax Levy for Unlimited General Obligation Bonds. In addition, a further tax is hereby levied to raise revenue to provide for the interest and redemption of the 2019 voter-approved unlimited general obligation bonds for the fiscal year of 2026 in the amount of \$556,200. This tax is applicable to all taxable property within the City of Fircrest. This is exclusive of refunds made (\$4,651.95).

Section 5. Notification. The Finance Director is directed to certify the dollar amount to be raised on real and personal property and to transmit the certification of same to the Pierce County Council and the Pierce County Assessor-Treasurer's Office.

1 **Section 6. Corrections.** The City Clerk and codifiers of the ordinance are authorized
2 to make necessary corrections to this ordinance including, but not limited to, the
3 correction of scrivener/clerical errors, references, ordinance numbering,
4 section/subsection numbers and any references thereto.

5 **Section 7. Severability.** If any section, subsection, paragraph, sentence, clause or
6 phrase of this ordinance is declared unconstitutional or invalid for any reason, such
7 invalidity shall not affect the validity or effectiveness of the remaining portions of this
8 ordinance.

9 **Section 8. Summary, Publication, and Effective Date.** This Ordinance or a summary
10 thereof consisting of the title, shall be published in the official newspaper of the City,
11 and shall take effect and be in full force five (5) days after its adoption and publication
12 as required by law.

13 **PASSED BY THE CITY COUNCIL OF THE CITY OF FIRCREST,**
14 **WASHINGTON,** at a regular meeting thereof this 12th day of November 2025.

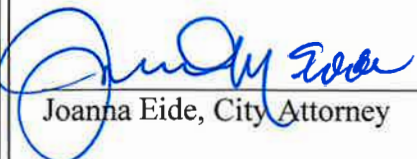
15 **APPROVED:**

16 
17 Shannon Reynolds, Mayor

18 **ATTEST:**

19 
20 Arlette Burkhardt, City Clerk

21 **APPROVED AS TO FORM:**

22 
23 Joanna Eide, City Attorney

24 Publication Date:

25 Effective Date:

26 (Ordinance No. _____)