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4 **RESOLUTION NO. 2025-6**
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7 **A Resolution of the Pierce County Flood Control Zone District Board of
8 Supervisors Relating to the Finances of the Pierce County
9 Flood Control Zone District; Authorizing a Property Tax Levy
10 to Implement the District's 2026 Budget; Reserving Banked
11 Capacity; and Protecting up to \$.25 per \$1,000 of Assessed
12 Value of the District's Property Tax Levy from Proration.**
13

14 **Whereas**, every year, Pierce County faces threats from flooding, the impacts of
15 which are far-reaching and pose significant threats to public health and safety and
16 economic activities throughout the County; and

17 **Whereas**, flood control facilities provide vital protection to the regional economy;
18 and

19 **Whereas**, one of the most fundamental functions of government is to protect
20 citizens and public and private property from the ravages of natural disasters such as
21 flooding; and

22 **Whereas**, the Pierce County Flood Control Zone District Board of Supervisors
23 ("Board"), after holding a duly noted hearing on October 8, 2025, and after duly
24 considering all relevant evidence and the testimony presented, desires to increase the
25 allowable levy on property in the District to an amount equal to the allowable levy
26 amount from the previous year, plus an increase of one percent, exclusive of the
27 amounts that will be raised from an increase in assessed value due to the items listed in
28 Revised Code of Washington (RCW) 84.55.010, such as new construction and
29 increases in the value of state-assessed property, in order to implement the 2026 work
30 program in the best interests of the District and to meet the expected expenses and
31 obligations of the District; and

32 **Whereas**, the Board further desires to calculate the actual levy amount to be
33 equivalent to the rate of .0989 cents per thousand of assessed value, plus new
34 construction improvements to property, newly constructed wind turbines, any increase
35 in the value of state assessed property, and any annexations that have occurred and
36 refunds made, whichever is less. This is less than the allowable levy, and the District
37 wishes to reserve its "banked capacity" for future regular tax levies; and

38 **Whereas**, the Board finds it necessary to protect the District's tax levy from
39 prorationing by imposing up to \$0.25 per \$1,000.00 of assessed value of the levy
40 outside of the \$5.90 per \$1,000.00 assessed value limitation under RCW 84.52.043(2);

41 **Now Therefore,**

BE IT RESOLVED by the Board of Supervisors of the Pierce County Flood Control Zone District:

4 Section 1. An increase in the regular property tax levy is hereby authorized for
5 the levy to be collected in the 2025 tax year. The dollar amount of the increase over the
6 actual levy amount from the previous year shall be \$0, which is a percentage increase
7 of zero percent from the previous year. This increase is exclusive of additional revenue
8 resulting from new construction; improvements to property; newly constructed wind
9 turbines, solar, biomass, and geothermal facilities; any increase in the value of state
10 assessed property; and any annexations that have occurred and refunds made.

12 Section 2. The levy amount for 2026 shall be \$18,948,175 which is based on an
13 estimate of the assessed value of the property in the District.

15 Section 3. As authorized by RCW 84.55.092, the District continues to reserve its
16 "banked capacity" for future regular tax levies of the District.

18 Section 4. Pursuant to RCW 84.52.816, the Board shall protect the property tax
19 levy of Section 1 of this Resolution from prorationing under RCW 84.52.010 by imposing
20 up to \$0.25 per \$1,000 of assessed value of such tax levy outside of the \$5.90 per
21 \$1,000 of assessed value limitation under RCW 84.52.043, if the taxes raised by such
22 tax levy would otherwise be prorated under RCW 84.52.010.

24 Section 5. The Board authorizes the District's Executive Director to submit the
25 levy certification form to the Pierce County Assessor-Treasurer on or before November
26 30 to certify the levy amount of \$18,948,175 plus new construction improvements to
27 property, newly constructed wind turbines, any increase in the value of state assessed
28 property, and any annexations that have occurred and refunds made, whichever is less.

ADOPTED this 8th day of October, 2025.

ATTEST:

**PIERCE COUNTY FLOOD CONTROL
ZONE DISTRICT**
Pierce County, Washington

Brenna Price
Clerk of the Board

Dave Morell
Flood Control Zone District Chair