

CITY OF SEATAC, WASHINGTON

ORDINANCE NO. 26-1017

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEATAC, WASHINGTON, PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE CITY AT THE NOVEMBER 3, 2026 ELECTION OF A PROPOSITION AUTHORIZING AN INCREASE TO THE SALES AND USE TAX IN SEATAC OF ONE-TENTH OF ONE PERCENT (0.1%) ON THE SELLING PRICE OR VALUE OF AN ARTICLE TO FUND PUBLIC SAFETY AS PERMITTED IN RCW 82.14.450; SETTING FORTH THE TEXT OF THE BALLOT PROPOSITION; DIRECTING PROPER CITY OFFICIALS TO TAKE NECESSARY ACTIONS; AND PROVIDING FOR OTHER MATTERS RELATED THERETO.

WHEREAS, the City Council of the City of SeaTac, Washington (the "City"), has adopted top priorities and policy issues for 2026, including (1) achieve and maintain fiscal sustainability; (2) fund public safety; (3) seek ongoing funding to create and preserve affordable housing; (4) support human services through strategic partnerships; (5) create a vibrant International District/International Plaza; (6) obtain shared revenue models that recognize the fiscal impacts of hosting the SeaTac International Airport, a major airport; (7) continue economic development efforts to maximize business growth and develop tourism destinations; and (8) provide and fund open space and recreational activities within the community; and

WHEREAS, the City Council has reaffirmed public safety and service levels as a top priority; and

WHEREAS, the City provides public safety and related services directly or through service contracts with the Puget Sound Regional Fire Authority ("Puget Sound Fire RFA") and the King County Sheriff's Office; and

WHEREAS, public safety services are provided to local residents and the thousands of individuals who travel to the City daily for work and to access the hotels, restaurants and services of the SeaTac International Airport, located entirely within the City's boundaries; and

WHEREAS, this influx results in a daily commuter and visitor population approximately over six times the City's residential population, placing unique demands on fire prevention and protection, emergency management, law enforcement, criminal justice and other City services; and

WHEREAS, for instance, the influx of commuters and visitors daily into the City results in a disproportionately higher frequency of complex and demanding calls for service (incidents) in the City compared to other cities served by Puget Sound Fire; and

WHEREAS, similarly, law enforcement demands are also shaped by the increase in the City's daily population due to Airport users, commuters, workers and visitors; and

WHEREAS, costs of these services have increased due to inflation and rising operating costs, new regulatory standards, expanded emergency response services, capital needs, and costs of employee wages, recruiting and retention; and

WHEREAS, approximately 47% of the City's General Fund expenditures are used to provide fire, emergency medical, police and public safety services; and

WHEREAS, City property tax revenue growth has not kept pace with inflation since 2009, nor has it kept pace with cost increases in public safety; and

WHEREAS, beginning in 2027, the City is facing a projected deficit of approximately \$7 million per annum; and

WHEREAS, in order to sustain the foregoing priorities and levels of service that meet the City's and community's expectations, the City is in need of additional funds to supplement existing City General Fund revenue applied for these purposes; and

WHEREAS, to meet Council's policy-level direction to close the structural deficit and work toward a \$10 million year-over-year budget improvement target, a sales and use tax has been identified as a necessary tool; and

WHEREAS, RCW 82.14.450 authorizes cities to submit to the voters a proposition to impose a local sales and use tax of up to one-tenth of one percent (0.1%) to fund public safety purposes; and

WHEREAS, pursuant to RCW 82.14.450, one-third of all money received from this public safety sales tax must be used solely for criminal justice purposes, fire protection purposes, or both, and the City will be required to share 15% of tax proceeds received by the City pursuant to this action with King County; and

WHEREAS, given the anticipated increases in public safety costs, and limited resources, the City Council believes that it is necessary to let voters decide whether to raise sales taxes by 1/10 of 1% (0.1%) to pay for such costs; and

WHEREAS, unlike other taxes that may be imposed by the City, sales tax allows the City to generate revenue directly from those who do not necessarily live or own property within the City but still benefit from City services; and

WHEREAS, if approved by the voters, the 1/10 of 1% (0.1%) sales tax is expected to raise approximately \$2 million annually, City will collect \$1.7 million (85%); and

WHEREAS, imposition of the sales tax as provided herein will provide necessary funding to maintain an essential level of public services such as public safety, transportation, facilities, culture and recreation, and is otherwise in the best interest of the public's health, safety and welfare;

WHEREAS, the City Council finds it appropriate to submit to the voters at the November 3, 2026, General Election the question of whether the City should impose the public safety sales and use tax authorized by RCW 82.14.450.

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

Section 1. Public Safety Sales and Use Tax. The City Council hereby finds that it is in the best interests of the residents of the City and the general public to fund public safety services. Such public safety services include, but are not limited to, fire protection, fire prevention and emergency medical response; law enforcement support and staffing and retention; criminal justice purposes; public safety operations, maintenance and capital; and other public safety operations and services authorized under RCW 82.14.450 (the "Public Safety Services").

The City Council reserves the right, in accordance with its budget process, to determine the levels of service to be provided as permitted under applicable State law and within the available revenues collected from this increase. If revenues are sufficient, the Council reserves the right to use such additional funds to contract for, or pay personnel and related costs for recruiting, hiring, training, equipping and employing additional personnel in other capacities authorized by RCW 82.14.450. The cost of all compensation, benefits, training, support services, equipment, vehicles, infrastructure, facilities, real property, and/or administrative expenses and other costs incurred and/or contracted for in connection with Public Safety Services shall be deemed a part of the costs.

The City Council may alter, make substitutions to, and amend such components as it determines are in the best interests of the City and consistent with the general descriptions provided herein. The tax shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the State under chapter 82.14 RCW upon the occurrence of any taxable event within the City.

Section 2. Calling of Election. It is hereby found that the best interests of the citizens of the City require the submission to the qualified electors of the City for approval or rejection at the election to be held on November 3, 2026 of a proposition authorizing an additional sales and use tax of 1/10th of 1% (0.1%) on the selling price in the case of a sales tax or the value of the article used in the case of a use tax pursuant RCW 82.14.450. The Director of King County Elections, as *ex officio* supervisor of elections in King County, Washington (the "Director"), is hereby requested to submit to the qualified electors of the City the proposition set forth below.

Upon approval of the voters of the proposition hereinafter set forth, the City may use proceeds of such sales and use tax to pay the costs of Public Safety Services as more particularly described in this ordinance.

The City Clerk is hereby authorized and directed to certify a proposition to the Director in substantially the following form:

CITY OF SEATAC

PROPOSITION NO. 1

FIRE PREVENTION AND CRIMINAL JUSTICE SALES AND USE TAX

The City Council of the City of SeaTac passed Ordinance No. _____ concerning funding for public safety and other City services. If approved, this proposition would increase the City's sales and use tax rate by 1/10th of 1% (0.1%) to provide funding for public safety services, including but not limited to, fire protection, fire prevention and emergency medical response; law enforcement support and staffing and retention; criminal justice purposes; public safety operations, maintenance and capital; and other public safety operations and services authorized under RCW 82.14.450. Should this proposition be approved?

YES _____

NO _____

For purposes of receiving notice of the exact language of the ballot proposition required by RCW 29A.36.080, the City Council hereby designates: (a) the City Clerk and (b) Bond Counsel to the City, as the individuals to whom such notice should be provided. Bond Counsel and City Clerk are each authorized individually to approve changes to the ballot title, if any, deemed necessary by the Director.

The proper City officials are authorized to perform such duties as are necessary or required by law to submit the question of whether the 0.1% sales tax shall be levied, as provided in this ordinance, to the electors at the November 3, 2026 election, and to execute all certificates and documents and to take such actions as are necessary to carry out the intent of this ordinance.

Section 3. Local Voters' Pamphlet Authorized; Committee Appointments. The preparation and distribution of a local voters' pamphlet providing information on the foregoing ballot measure is hereby authorized. The pamphlet shall include an explanatory statement and arguments advocating approval and disapproval of the ballot measure, if any. The preparation of the explanatory statement, the appointment of pro/con committees and the preparation of statements in favor of and in opposition to the ballot title shall be in accordance with chapter 29A.32 RCW and the rules and guidelines of King County, as applicable. The City understands and agrees that it will be required to pay its proportionate share of the expenses of the voters' pamphlet.

The City Council hereby assigns the responsibility and authorizes the City Manager to appoint members to a committee to advocate voters' approval of the proposition and to a committee to prepare arguments advocating voters' rejection of the proposition.

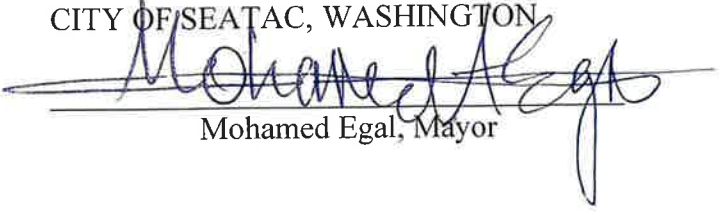
Section 4. Severability. Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 5. Corrections by Clerk. Upon approval of the City Attorney, the City Clerk and the code reviser are hereby authorized to make necessary corrections to this Ordinance, including but not limited to the correction of clerical errors; references to other local, state or federal laws, codes, rules or regulations; ordinance numbering and section/subsection numbering; and other similar necessary corrections.

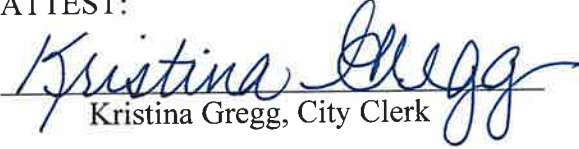
Section 6. Effective Date of Ordinance. This ordinance shall be in full force and effect 5 days after passage and publication, as required by law.

PASSED by the City Council of the City of SeaTac, Washington, at a regular meeting of the City Council held on July 14, 2026.

CITY OF SEATAC, WASHINGTON


Mohamed Egal, Mayor

ATTEST:


Kristina Gregg, City Clerk

APPROVED AS TO FORM BY:


Pacifica Law Group LLP, Bond and
Outside Special Counsel to the City

Published: July 20, 2026

Effective: July 26, 2026