

City Attorney's Explanatory Statement

Seattle Proposition 1 proposes a property tax levy that would raise approximately \$219,100,000 over seven years (2020 - 2026) ~~to renew and enhance community investments in Library operating hours, materials, technology, building maintenance, and programming for children. It would replace and enlarge upon the previous seven-year levy that raised \$123,000,000 between 2013 and 2019.~~ The 2020 tax increase would not exceed \$0.122 per thousand dollars of assessed value. An owner of a Seattle home with a median assessed value of \$722,000 would typically pay \$84 in taxes in 2020 to support the levy. Under RCW 84.36.381, qualifying seniors and others can receive an exemption that allows a reduction in overall property taxes.

~~Section 3 of Ordinance 125809, the levy ordinance, states: "Unless otherwise directed by ordinance, Levy Proceeds shall be deposited in the 2019 Library Levy Fund." This ordinance's Section 4 states that "Levy investments will be made in Taxes raised would provide funding in six categories of Library Services. Program elements, in subsections 4.A through 4.F of this ordinance, The following program elements are illustrative examples. In accordance with the annual City budget process, each year the Library Board shall adopt an annual operations plan and capital budget." The illustrative examples given in the ordinance can be summarized as follows:~~

1. **Hours and Access**, which would include: supporting ~~Library existing~~ operating hours while increasing hours in all neighborhood branches ~~and the Central Library; to expand and improve providing community~~ access to ~~Library~~ programs and services ~~in the community; and outreach and engagement services.~~
2. **Collections**, which would include: increasing the variety, depth, delivery, and availability of materials, with new titles and additional copies in physical and digital formats, including e-books, e-audiobooks, streaming services and others; continuing to curate and digitize the local history collection; and providing fine-free access to materials.
3. **Technology**, which would include: upgrading the Library's business applications; updating high speed internet and Wi-Fi systems; and supporting digital equity efforts, such as mobile hotspots and digital literacy classes.
4. **Maintenance**, which would include: routine, preventive, and major maintenance for Library buildings, including earthquake retrofits for ~~the~~ Columbia, Green Lake and University branches.
5. **Children's Programming**, which would include: additional support for Library early learning programs for children ages 0 through 5.
6. **Administration**, which would include: implementation and accountability measures for the Library Levy, with regular reporting to the public on outcomes.

~~The levy funds will be spent in accordance with the annual City budget process for each year of the levy. The Chief Librarian and Library Board will submit to the Mayor and City Council an annual Levy expenditure plan that will support and improve the Library services identified in the categories above. Each year, the Library Board will adopt an annual operations plan and capital budget.~~

Proposition 1 would authorize the collection of more property taxes than would otherwise be allowed by the limits imposed under the RCW chapter 84.55. ~~It would replace an expiring levy that raised \$122,630,099 over seven years.~~ State law generally limits the increase in property taxes to 1% above the highest amount that the City could have received in the prior year. Proposition 1 would allow the City to exceed this limit for taxes collected in 2020. Taxes for the remaining six years of the levy would be based on the amount collected in 2020 but could not increase more than 1% per year without a further vote of the people. The City's total regular property-tax rate would not exceed the

state law rate limit of \$3.60 per \$1,000 of assessed value. Taxes levied in 2026 for collection in 2027, and later tax levies, would be calculated as if Proposition 1 had not been passed.