



**LYNNWOOD CITY COUNCIL Work Session**

**City Hall Council Chambers 19100 44th Ave W Lynnwood WA 98036**

**WEDNESDAY, SEPTEMBER 17, 2025 6:00 PM**

- 
1. CALL TO ORDER
  2. ROLL CALL
  3. MAYOR COMMENTS
  4. COUNCIL COMMENTS
  5. COMMENTS AND QUESTIONS ON MEMO ITEMS
  6. WORK SESSION ITEMS
    - 6.A [Update on the Crisis Care Center](#) - 60 minutes  
JanRose Ottaway Martin, Executive Director North Sound BH-ASO; Claudia D'Allegri, Senior VP Chief Behavioral Health Officer SeaMar Community Health Centers; Chief Cole Langdon;
    - 6.B [Presentation: Land Productivity](#) - 45 minutes  
Karl Almgren, AICP, Community Planning Manager and Chris Collier, Government Relations Director, HASCO
    - 6.C [Follow-Up Information: 2025-2026 Budget](#) - 45 minutes  
Michelle Meyer, Finance Director
  7. NEW BUSINESS
- ADJOURN
- MEMOS FOR FUTURE ACTION
- MEMOS FOR YOUR INFORMATION

## **CITY COUNCIL 6.A**

### **CITY OF LYNNWOOD CITY COUNCIL**

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**TITLE:** Update on the Crisis Care Center

**DEPARTMENT CONTACT:** Julie Moore, Executive Office

**SUMMARY:**

Council will receive an update on the Crisis Care Center and have an introduction to the service provider, Sea Mar Community Health Centers.

**PRESENTER:**

JanRose Ottaway Martin, Executive Director North Sound BH-ASO; Claudia D'Allegri, Senior VP Chief Behavioral Health Officer SeaMar Community Health Centers; Chief Cole Langdon;

**ESTIMATED TIME:**

60

**BACKGROUND:**

The Crisis Care Center, which is located adjacent to the Community Justice Center, serves as a crisis alternative for community members, first responders, and emergency rooms. The Crisis Care Center is a short-term mental health and/or substance use crisis stabilization center.

In August of 2021, a multi-disciplined task force was established which developed a recommendation to the Lynnwood City Council to create a separate, but co-located Crisis Care Center at the site of the Community Justice Center. City Council agreed with this recommendation and approved a contract for the design of the center, which is currently under construction. This facility will bring much needed mental health and substance use disorder treatment to our community.

In late 2024, the North Sound BH-ASO offered to lead an effort to solicit for and select a provider to operate the Crisis Care Center. The Lynnwood Stakeholder group - through the North Sound BH-ASO - released a Request for Proposals. Through the selection process, Sea Mar Community Health Centers was selected as the operator of the Crisis Care Center.

**SUGGESTED ACTION:**

Discuss

**FUNDING:**

The construction project was entirely funded by State and County grants. The City received \$3 million in funding from Snohomish County, a \$1.9 million grant from the Department of Commerce, and approximately \$15 million from the Washington State Capital budget. The City will not be responsible to fund any operations in the building.

**DEPARTMENT ATTACHMENTS**

Description:

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## **CITY COUNCIL 6.B**

### **CITY OF LYNNWOOD CITY COUNCIL**

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**TITLE: Presentation: Land Productivity**

**DEPARTMENT CONTACT: Estee Avalos, City Council**

#### **SUMMARY:**

The presentation will provide Council with localized data from 2021 showing how different land uses impact Lynnwood's fiscal health, highlighting the value of density, mixed-use, and transit-oriented development in guiding future policy decisions.

#### **PRESENTER:**

Karl Almgren, AICP, Community Planning Manager and Chris Collier, Government Relations Director, HASCO

#### **ESTIMATED TIME:**

45

#### **BACKGROUND:**

This presentation stems from prior Council discussions about the need for localized data to better understand the fiscal impacts of different land uses. By examining taxable value per acre across residential, commercial, and mixed-use properties in Lynnwood and Snohomish County, the presentation will address common misconceptions about density and demonstrate the long-term benefits of infill, mixed-use, and transit-oriented development. The goal is to equip Council with a stronger understanding of how land productivity shapes financial sustainability, service costs, and future policy decisions around housing, redevelopment, and annexation.

The data presented in the presentation is based on information from 2021. Since then, Lynnwood City Council has adopted the Housing Action Plan, South Lynnwood Neighborhood Action Plan, Comprehensive Plan, City Center + Alderwood Plan, and Unified Development Code (UDC). These policy changes, such as Middle Housing, will change, overtime, the taxable value per acre.

#### **SUGGESTED ACTION:**

Receive presentation and ask clarifying questions.

#### **VISIONS AND PRIORITIES ALIGNMENT:**

LU Goal 2 Promote growth and development in the City's designated Regional Growth Center.

LU Policy 2.6 Develop regulations for the City Center + Alderwood Subarea to allow for the



greatest residential density and building height allowed in Lynnwood.

LU Goal 3 Encourage compact commercial and mixed-use neighborhoods surrounding high-capacity transit corridors to serve residents and people traveling to and from Lynnwood.

LU Goal 5 Enhance Lynnwood's residential neighborhoods by promoting a range of uses, while ensuring well-planned population growth.

LU Policy 5.3 Provide innovative-housing regulations to promote housing diversity, and home ownership, through methods such as small-lot subdivisions, zero-lot-line developments, middle housing, and accessory dwelling units.

LU Goal 8 Work collaboratively with Snohomish County to support the transition of annexation areas to City governance.

LU Policy 8.4 Evaluate potential annexations based on the City's ability to provide sufficient services to the area, and the potential financial burden to the City resulting from annexation.

CF Goal 6 Ensure that the City has the financial flexibility to balance long term fiscal responsibility and support emergency needs.

## **DEPARTMENT ATTACHMENTS**

Description:

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[Land Value Production.pdf](#)

# Urban3 Presentation Summary

Chris Collier  
HASCO Government Relations Director  
Lynnwood City Council  
September 17, 2025  
[ccollier@hacso.org](mailto:ccollier@hacso.org) | 425-231-2486





# What is a City?



# Land Production





A photograph of Joe Biden sitting on a talk show set, likely the Late Show with Stephen Colbert. Biden is on the left, wearing a dark suit and a blue striped tie, looking towards the right. Stephen Colbert is on the right, wearing a dark suit and glasses, looking towards Biden. The background is a cityscape at night. Overlaid on the image is a quote in white text.

“The United States  
is the largest  
**corporation**  
in the world.”

**Joe Biden**  
United States Vice  
President

Late Show: 12/6/2016<sup>9</sup>

# How do you compare cars?



Ford F150 Lariat LTD  
648 miles per tank



Toyota Prius  
571 miles per tank



1955 BMW Isetta  
245 miles per tank



Rolls-Royce Phantom Drophead  
380 miles per tank



Bugatti Veyron SS  
390 miles per tank



# How do you compare cars?



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# How do you compare cars?



**Ford F150 Lariat LTD**  
**13/18 mpg**



**1955 BMW Isetta**  
**50/70 mpg**



**Toyota Prius**  
**51/48 mpg**



**Rolls-Royce Phantom Drophead**  
**11/18 mpg**



**Bugatti Veyron SS**  
**8/14 mpg**



# How do you compare cars?



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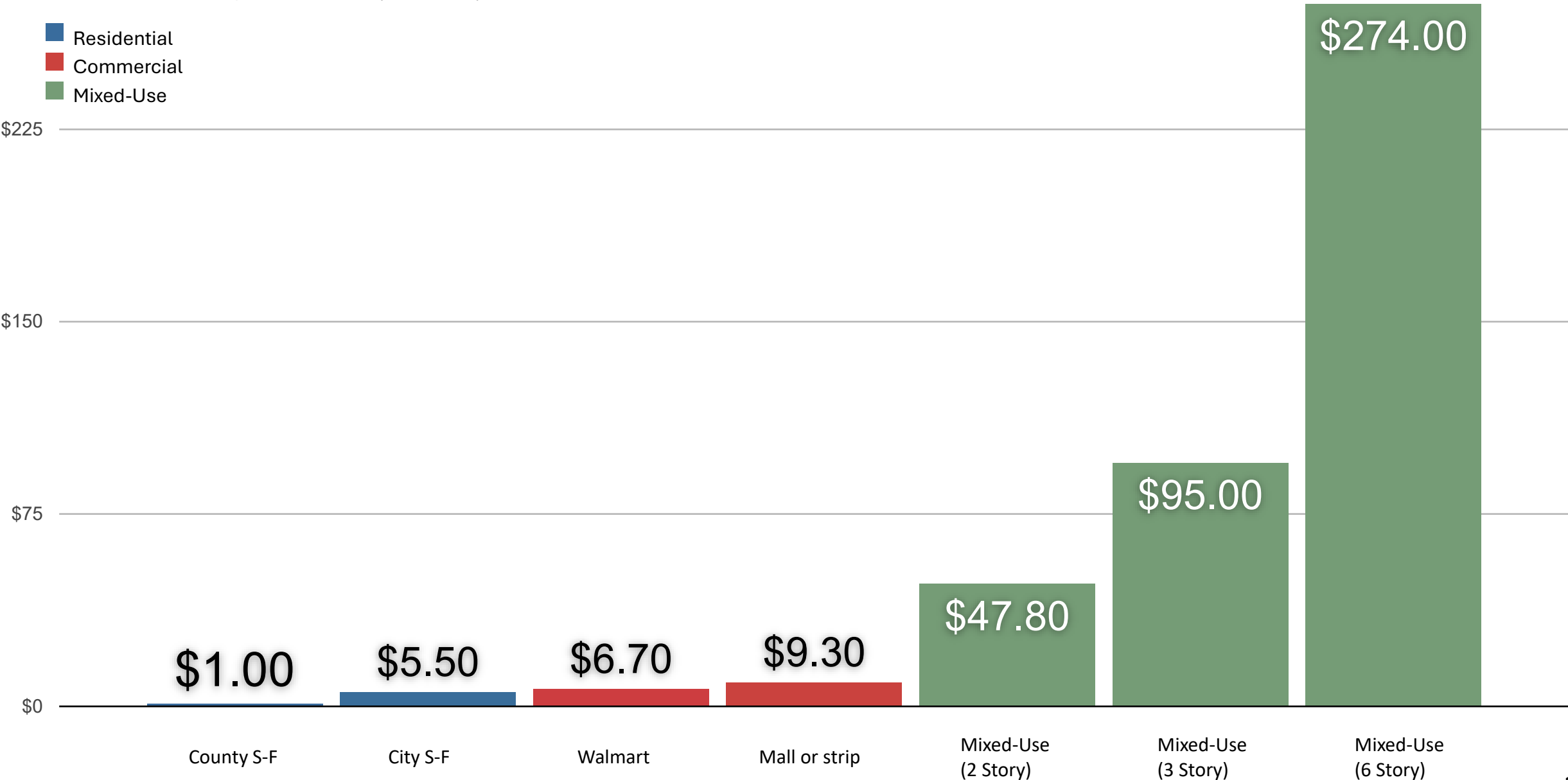
Bugatti Veyron SS  
8/14 mpg

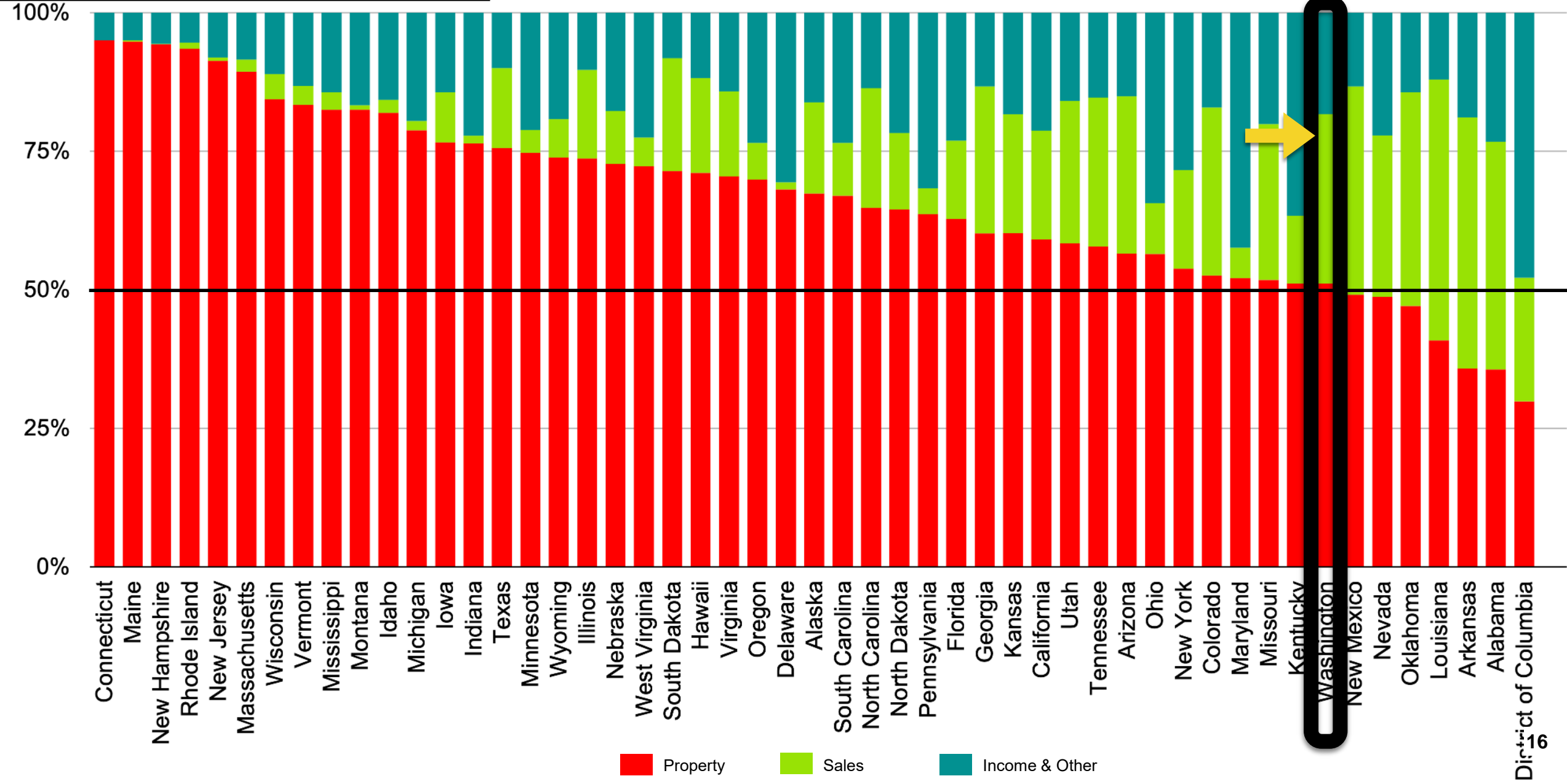


# County Property Taxes/Acre

Ratio Difference of 60 City Set, in 21 States (+ a Province)

- Residential
- Commercial
- Mixed-Use





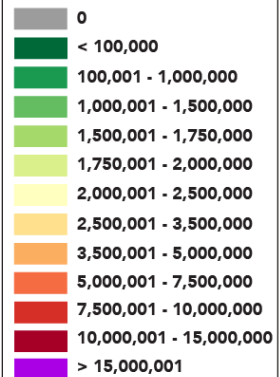


# Total Taxable Value

Snohomish County, WA



## Total Taxable Value (\$)

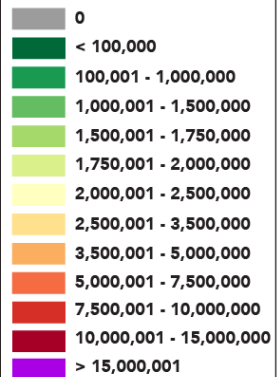
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esri

# Taxable Value per Acre

Snohomish County, WA



Taxable Value  
per Acre (\$)



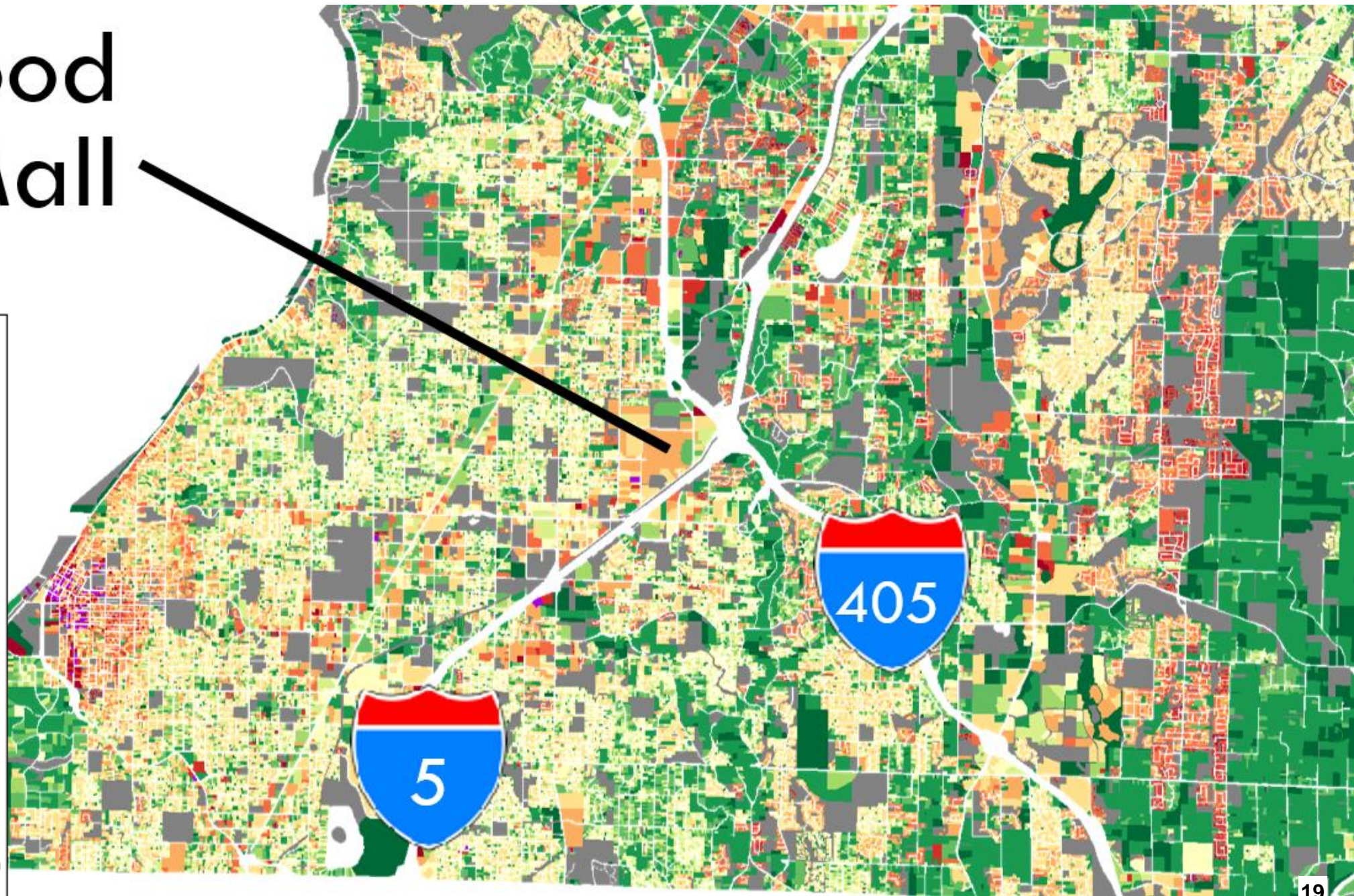
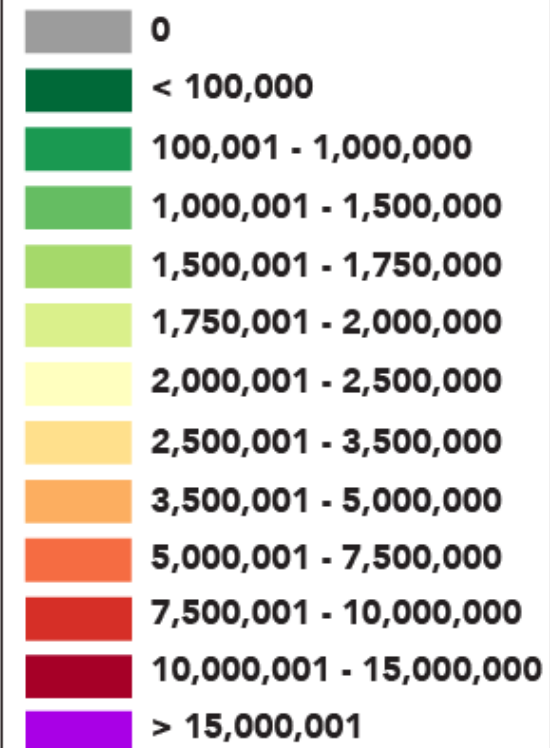
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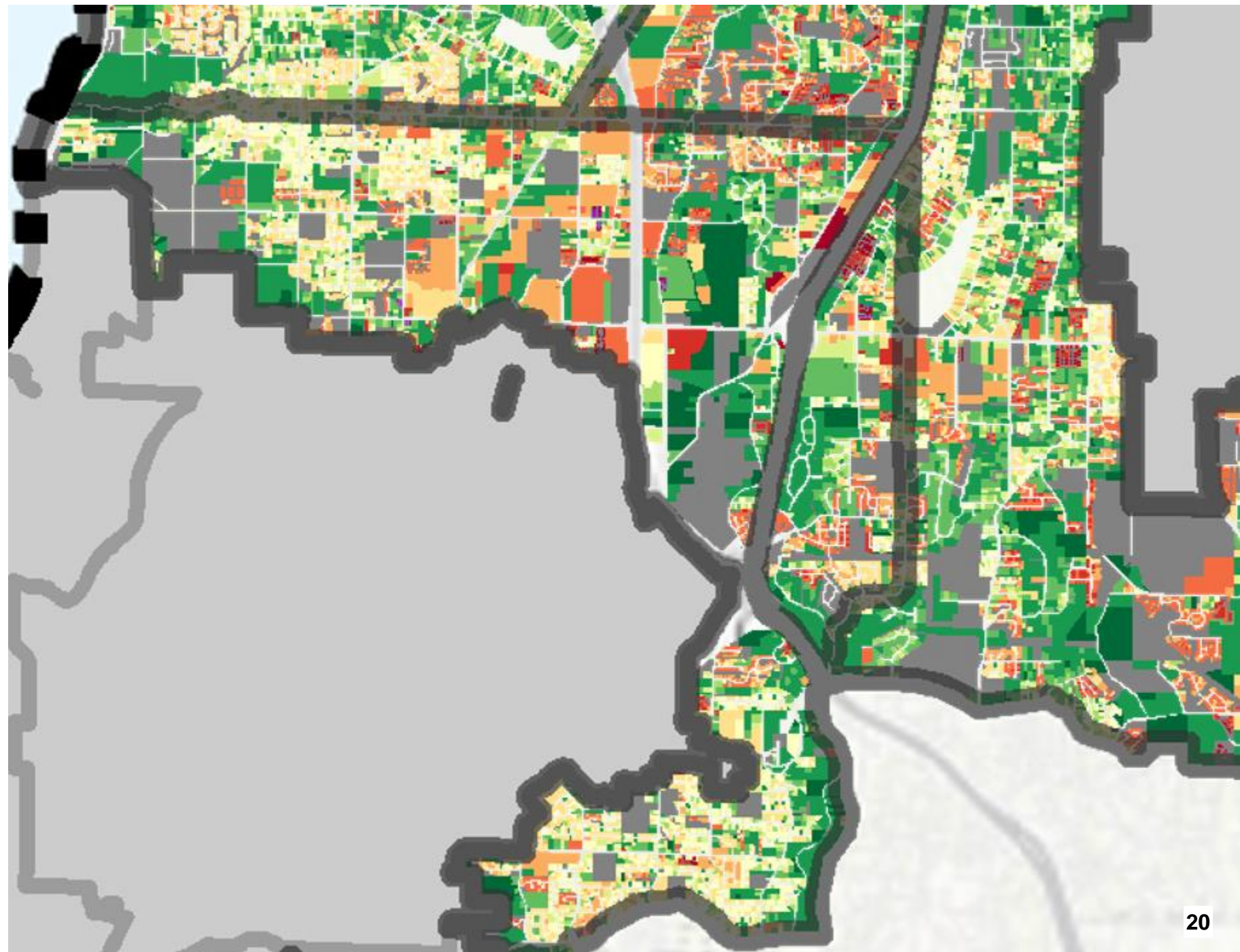
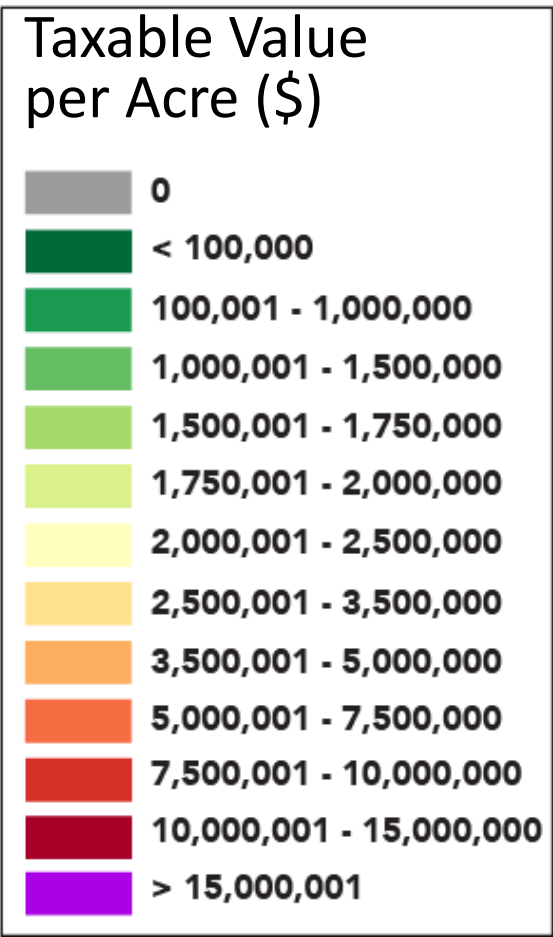


# Alderwood Mall

Taxable Value  
per Acre (\$)











# Residential Land Use Types

Samples of residential buildings and development types.

# 16 Houses - Value Per Acre

Snohomish County, WA

maps shown at same scale



Snohomish City  
2.82 Acres  
\$2,328,333 per acre

Avg. Year Built: 1931  
Avg. Square Footage: 1,518



Source: Snohomish County Assessor



Lake Stevens - 114th Dr NE  
5.03 Acres  
\$1,459,523 per acre

Avg. Year Built: 1980  
Avg. Square Footage: 1,876



Woodway - Kulshan Rd & Algonquin Rd  
35.62 Acres  
\$745,739 per acre

Avg. Year Built: 1968  
Avg. Square Footage: 3,373

# MISSING MIDDLE

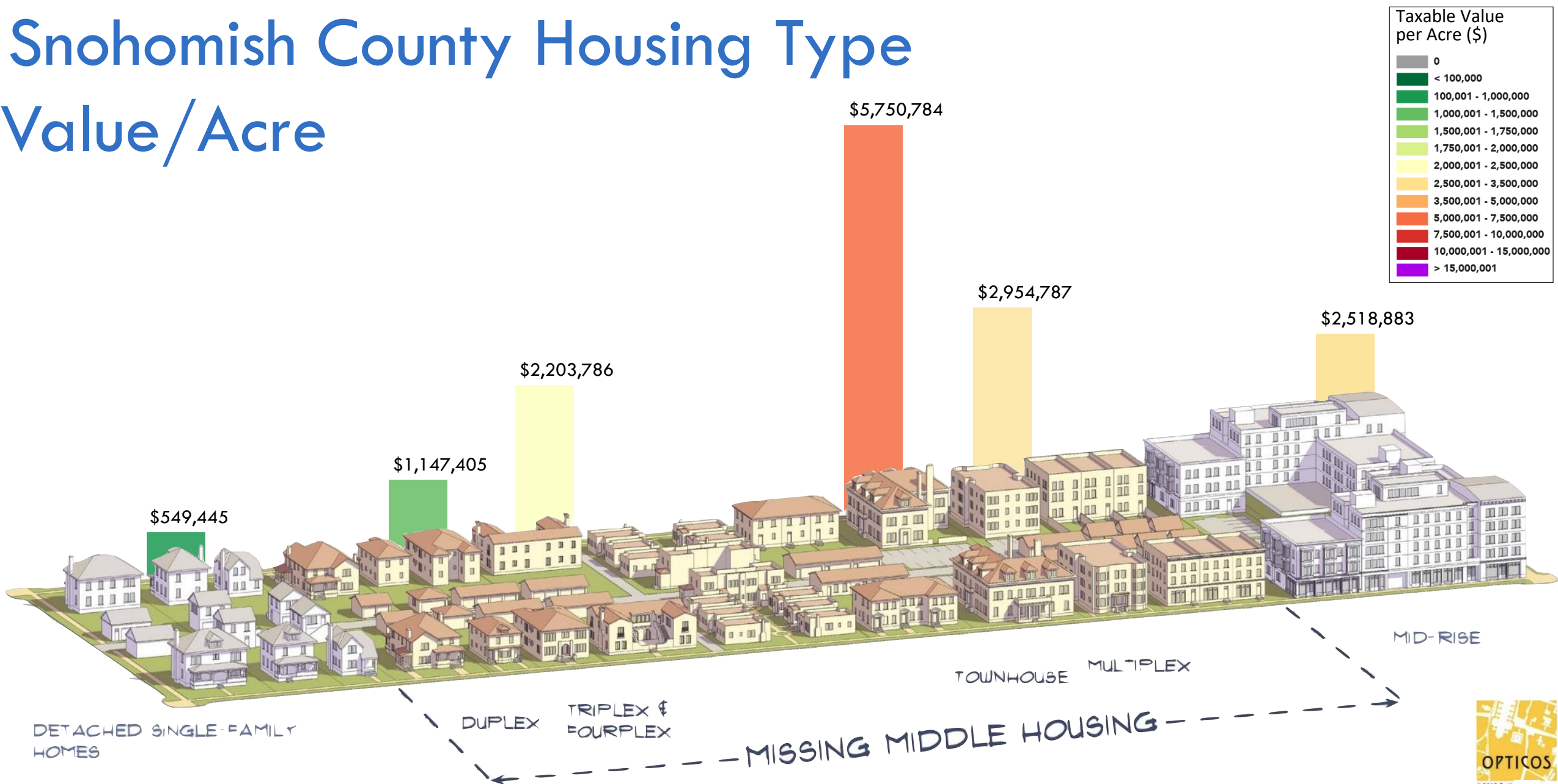


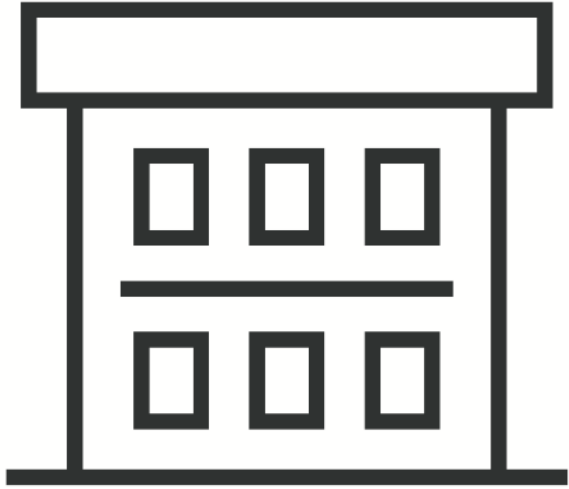


# Snohomish County Housing Type Value/Acre



# Snohomish County Housing Type Value/Acre





# Commercial Land Use Types

Samples of commercial buildings and development types.



# Taxable Value per Acre Snohomish County, WA



Marysville Town Center  
\$1,442,071 per acre



Lake Stevens Target  
\$1,669,514 per acre



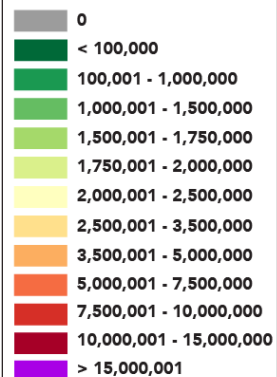
Everett Costco - 19th Ave SE  
\$928,962



Whole Foods - Lynnwood  
\$2,241,757



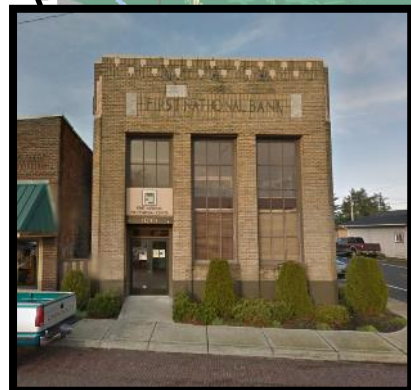
## Taxable Value per Acre (\$)



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esri



# Taxable Value per Acre Snohomish County, WA



First Nat'l Professional Ctr.  
\$8.69M per acre



239 Olympic Ave  
\$7.14M per acre



Rogers Riverview Bistro  
\$9.4M per acre



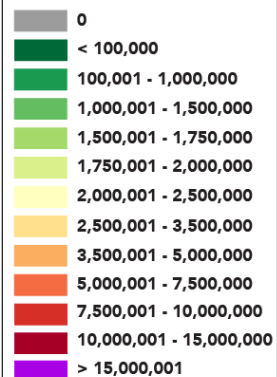
128 4th Avenue  
\$27.8M per acre



El Rey Market  
\$7.76M per acre



## Taxable Value per Acre (\$)



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esri



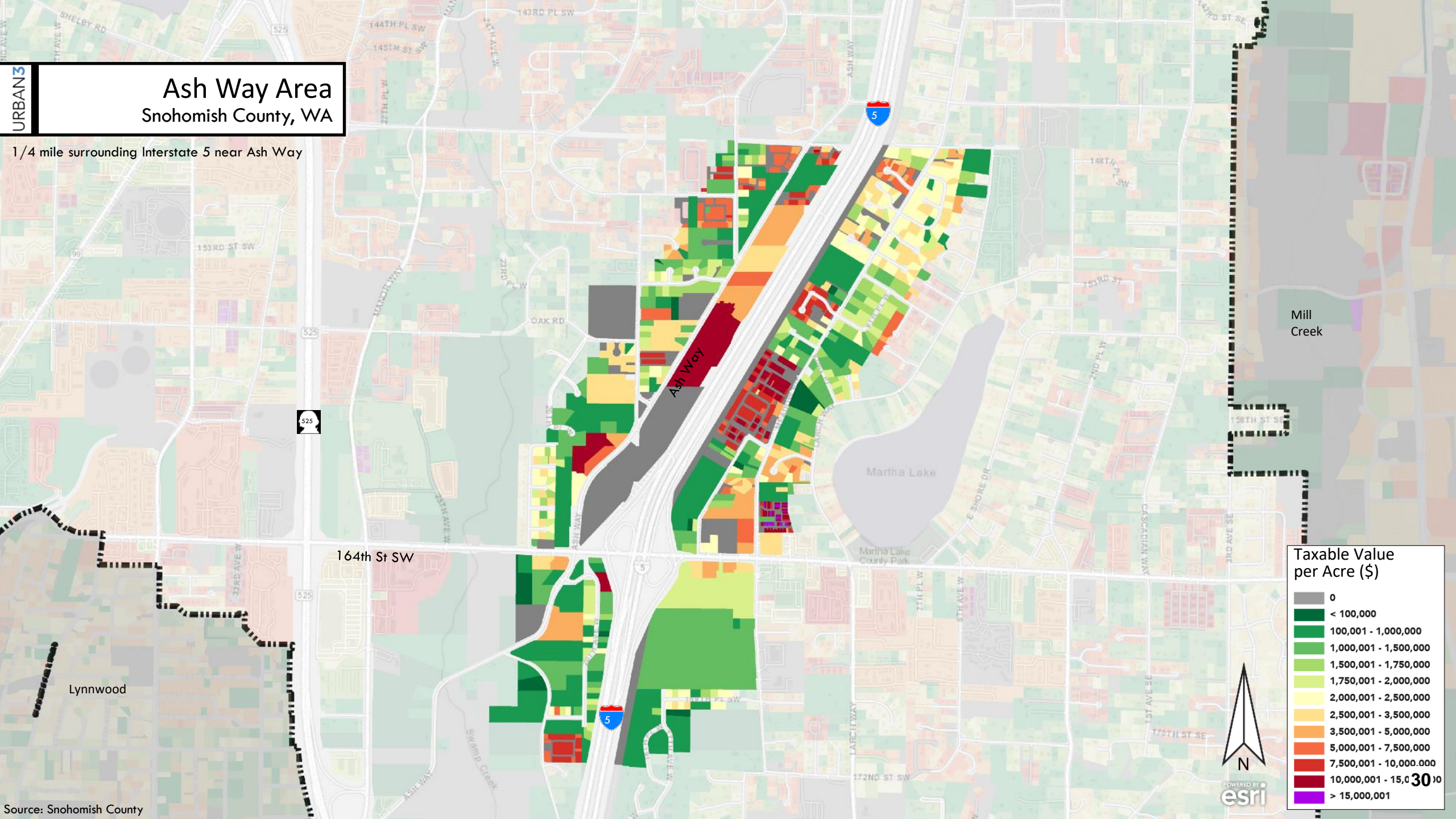


# Sub-Area Analysis

# Ash Way Area

## Snohomish County, WA

1/4 mile surrounding Interstate 5 near Ash Way



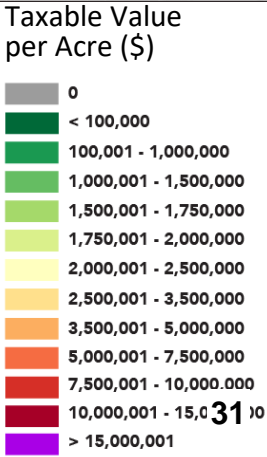
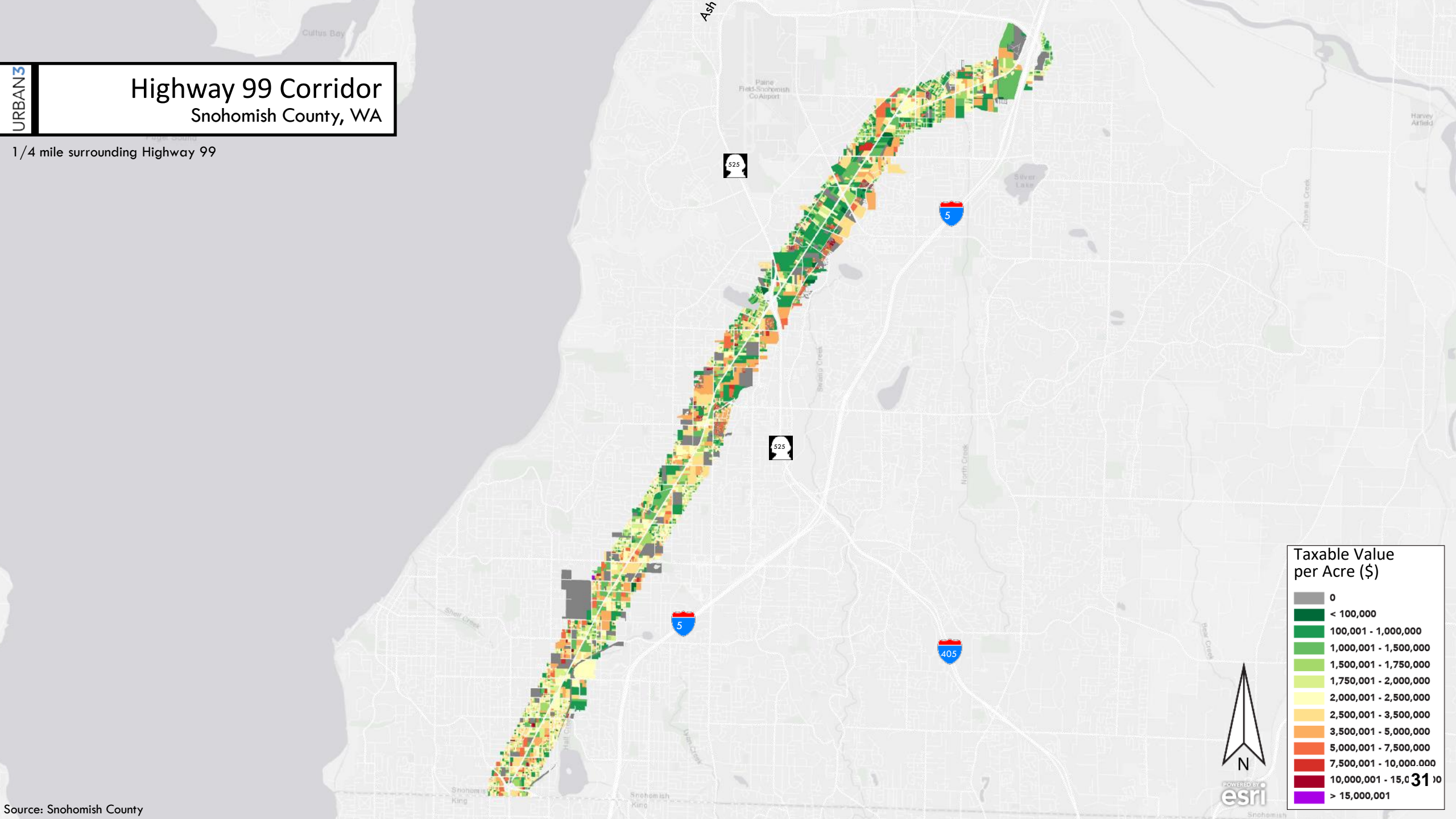


URBAN3

# Highway 99 Corridor

Snohomish County, WA

1/4 mile surrounding Highway 99



# Highway 99 Corridor Snohomish County, WA



**Triton Court Apts**  
\$21.1M per acre



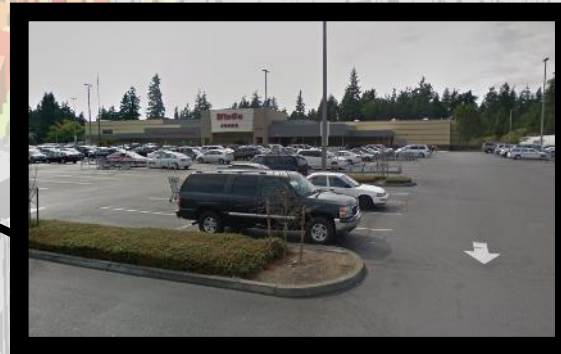
**Mercedes-Benz Lynnwood**  
\$2.81M per acre



**Camelot Apts**  
\$8.87M per acre



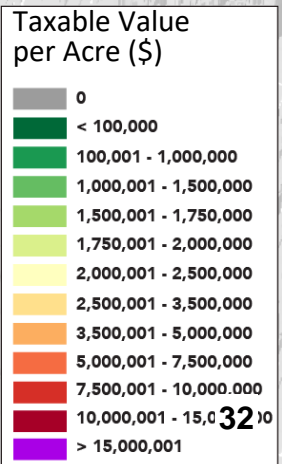
**Walmart**  
\$1.13M per acre



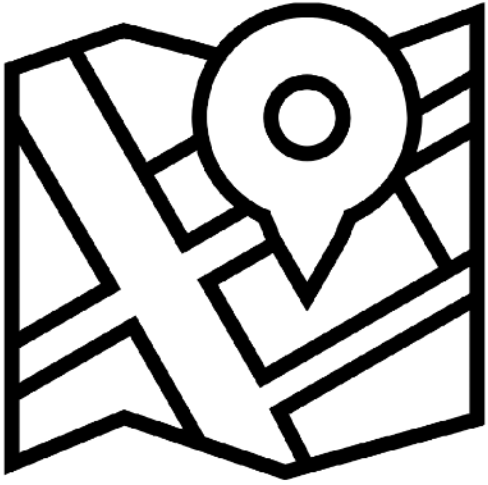
**Winco Foods**  
\$1.76M per acre



**Van Rental**  
\$1.22M per acre







# Transit Stops

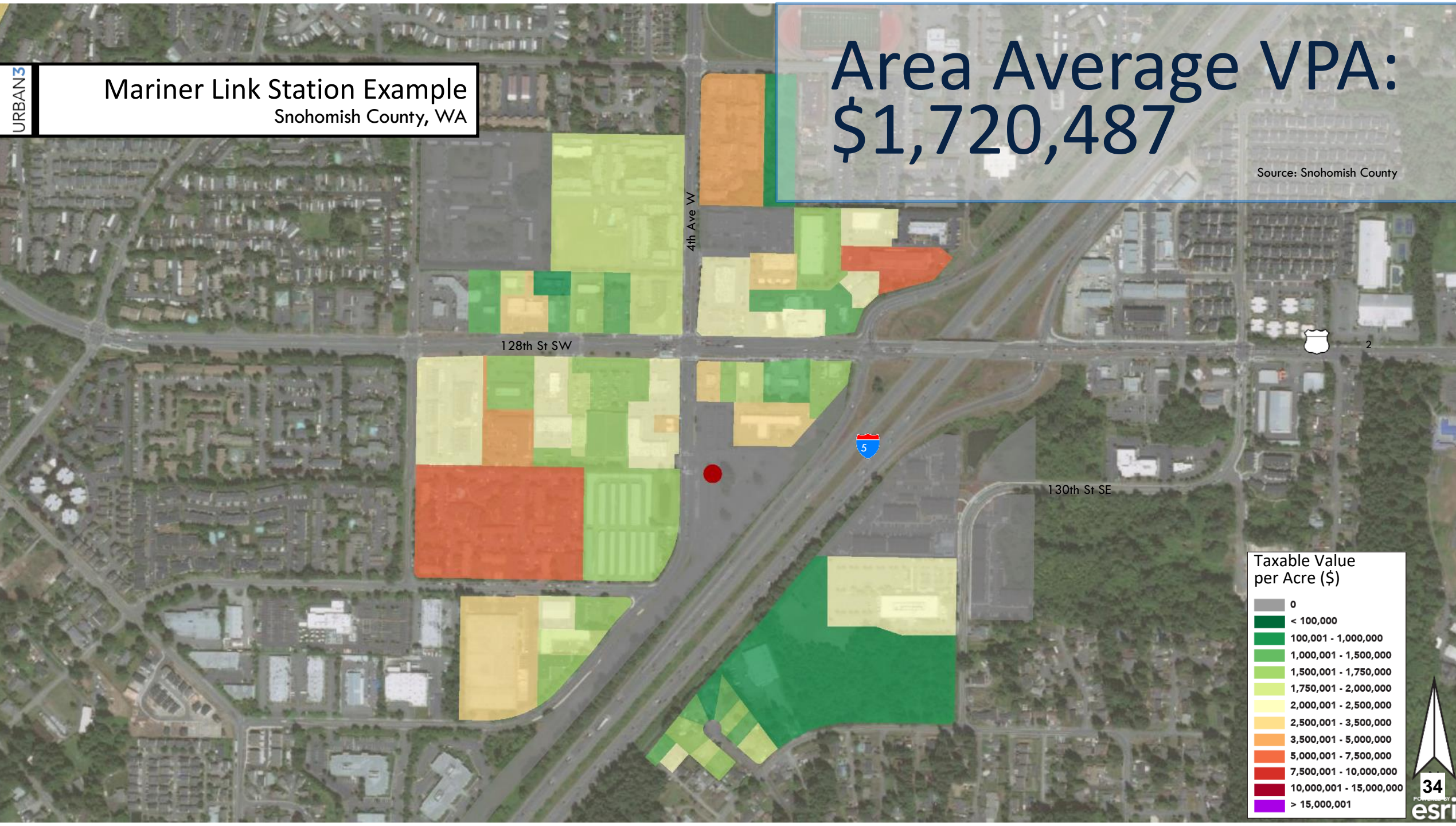
Mapping 1/4 mile walk shed productivity around current and future transit

# Mariner Link Station Example

Snohomish County, WA

# Area Average VPA: \$1,720,487

Source: Snohomish County





# Mariner Link Station Example

Snohomish County, WA

Total Area: 7 acres

Average VPA:  
\$1,876,057 per acre

4th Ave W

126th St SW

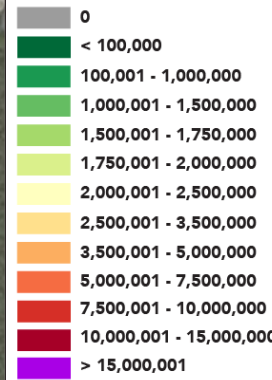
5

130th St SE



2

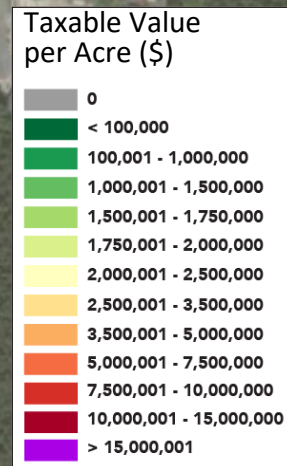
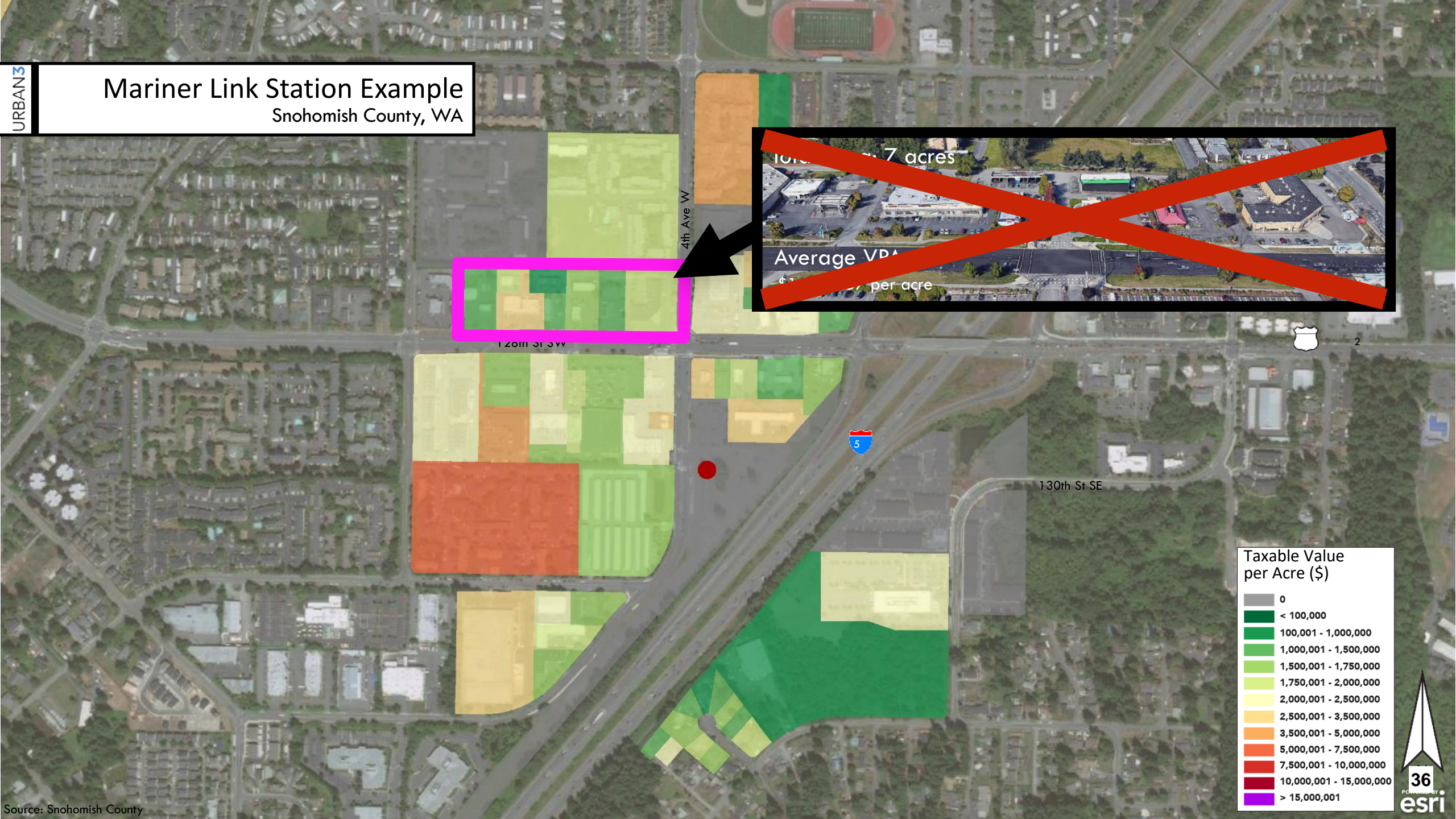
## Taxable Value per Acre (\$)





# Mariner Link Station Example

Snohomish County, WA





# Mariner Link Station Example

Snohomish County, WA

10.7 acres



\$27.1M per acre



\$18.8M per acre

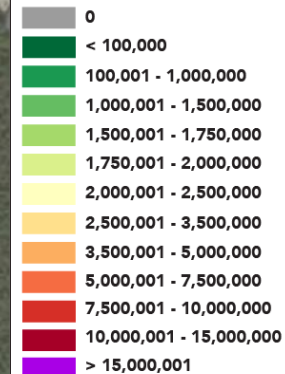


\$27.8M per acre



\$19.5M per acre

## Taxable Value per Acre (\$)





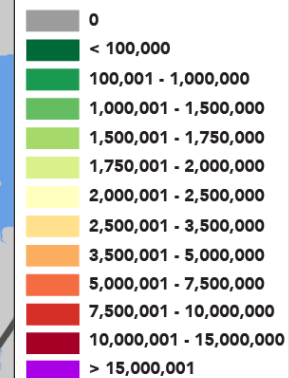
# Mariner Link Station Example

Snohomish County, WA

Current  
Area VPA:  
\$1,720,487

Future Link  
Light Rail Line

Taxable Value  
per Acre (\$)





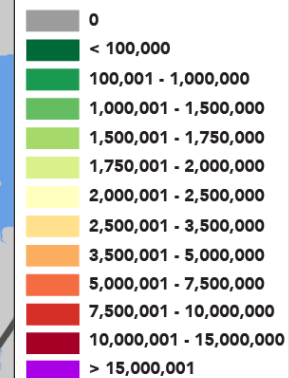
# Mariner Link Station Example

Snohomish County, WA

High  
Prospective  
Area VPA:  
\$2,768,981

Future Link  
Light Rail Line

Taxable Value  
per Acre (\$)



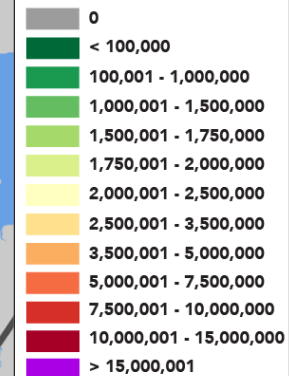
# Mariner Link Station Example

Snohomish County, WA

Medium  
Prospective  
Area VPA:  
\$2,200,317

Future Link  
Light Rail Line

Taxable Value  
per Acre (\$)



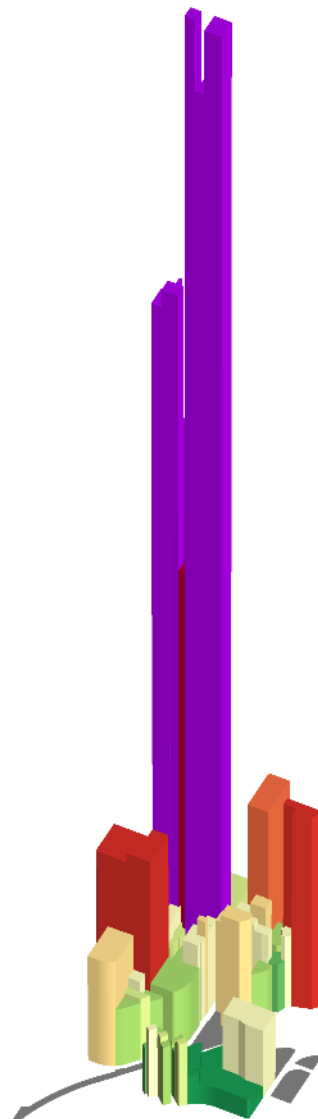


# Mariner Link Station Example

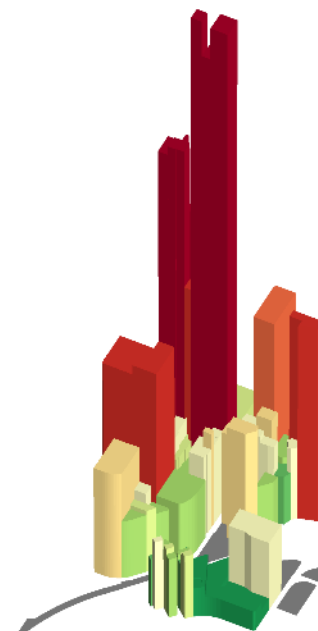
Snohomish County, WA



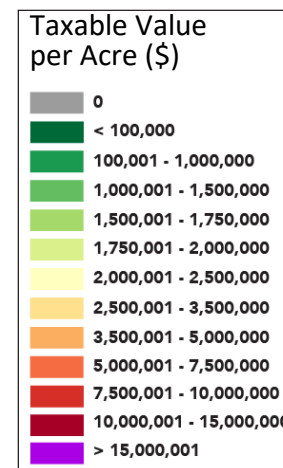
Current  
\$1.7M



High  
\$2.8M



Medium  
\$2.2M



# Conclusion

- Watch the whole presentation!  
<https://www.youtube.com/watch?v=Rb6hiaS2o3U>
- Sales taxes are a hard-to-access layer on top of this
  - But also highly variable, as we know – property taxes stabilizing
- Small commercial and mixed use is great, but need not be everywhere
- Consider lifecycle costs of utilities to serve a given area of land
  - I've long wished to add this, + service cost assumptions (easier said than done)
- Great potential for sub-area analysis, for annexation, development, other
- Watch the whole presentation! Seriously!



# Questions?

Chris Collier  
AHA Program Manager  
[ccollier@hasco.org](mailto:ccollier@hasco.org)  
425-293-0601

**CITY COUNCIL 6.C**  
**CITY OF LYNNWOOD**  
**CITY COUNCIL**

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**TITLE:** Follow-Up Information: 2025-2026 Budget

**DEPARTMENT CONTACT:** Michelle Meyer, City Council

**SUMMARY:**

Continued discussion on the 2025-2026 budget

**PRESENTER:**

Michelle Meyer, Finance Director

**ESTIMATED TIME:**

45

**BACKGROUND:**

The 2025-2026 biennial budget can be found publicly [here](#).

The 2025 Full Time Salary Schedule was adopted by Council on November 25, 2024 and is publicly available [here](#).

The 2025 Part Time Salary Schedule is publicly available [here](#).

**SUGGESTED ACTION:**

Discuss status of the 2025-2026 City budget and review revenues

**PREVIOUS COUNCIL ACTIONS:**

2025-2026 Budget review September 15, 2025 Work Session

2025-2026 Budget review August 13, 2025 Special Meeting

2025-2026 Budget review July 28, 2025 Business Meeting

Q2 2025 report review July 23, 2025 Finance Committee meeting

Q2 2025 report review July 21, 2025 Work Session

Q1 2025 report FYI memo June 16, 2025 Work Session packet

Q1 2025 report review May 28, 2025 Finance Committee meeting

Q4 2024 report FYI memo May 5, 2025 Work Session packet

Q4 2024 report review April 23, 2025 Finance Committee meeting

**DEPARTMENT ATTACHMENTS**

Description:

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[Revenue-Guide-For-Washington-Cities\\_COL\\_details\\_8.11.25.pdf](#)



## MRSC Revenue Guide Options for Washington Cities and Towns November 2024; City of Lynnwood Details

<https://mrsc.org/getmedia/d37f211-fc63-4b7a-b362-cb17993d5fe5/Revenue-Guide-For-Washington-Cities-and-Towns.pdf>

*Per MRSC: The following revenue sources may be used, wholly or partially, for any lawful governmental purpose. However, note that some of these revenue sources could be partially restricted. In addition, any revenue sources requiring voter approval must be used in accordance with the purposes stated in the ballot measure, in which case they may be considered restricted resources rather than unrestricted.*

Category	Revenue source	Eligible cities	Description	Voter approval Required	Lynnwood Amount 2024	Additional Authority	Current (Prospective) Fund
Unrestricted	<a href="#">Business and Occupation (B&amp;O) Taxes</a>	Any city	Tax upon local businesses, usually measured by the value of products or gross income/ proceeds. Revenues are unrestricted.	No, except for retail businesses if rate exceeds 0.2% of gross receipts/ income	\$ -	Variable depending on fee structure	011 General
Police & Criminal Justice; Mental Health & Substance Abuse; Miscellaneous	<a href="#">Cannabis (Marijuana) Excise Tax</a>	Cities that do not prohibit cannabis or have at least one cannabis retailer	Quarterly distribution from State Treasurer's Office (1) to cities that do not prohibit cannabis businesses and (2) to cities where cannabis retailers are physically located. No clear guidance on use of revenues, but stated intent of I-502 is that cannabis legalization will "[allow] law enforcement resources to be focused on violent and property crimes [and generate] new state and local tax revenue for education, health care, research, and substance abuse prevention."	No	\$ -	Variable depending on number of licensed businesses in operation	011 General
Unrestricted	<a href="#">Excess Levies (Operations &amp; Maintenance)</a>	Any city	1-year property tax levy; may be used for any lawful governmental purpose, but revenues must be spent in accordance with the purpose(s) specified in the ballot measure.	Yes – 60% supermajority	\$ -	Variable: No restriction with voter approval, must level full authority first	011 General
Unrestricted	<a href="#">"Basic" Sales Tax/First Half- Cent</a>	Any city	Sales tax of 0.5% for any lawful governmental purpose; revenue shared with county.	No	\$ 14,317,005	\$ -	011 General
Unrestricted	<a href="#">"Optional" or "Second Half" Sales Tax</a>	Any city	Sales tax up to 0.5% for any lawful governmental purposes; for most cities, revenue is shared with county.	No	\$ 14,317,005	\$ -	011 General
Unrestricted	<a href="#">Admission Tax</a>	Any city	Tax of up to 5% of the admission charge for various facilities and events. Revenues may generally be used for any lawful governmental purpose.	No	\$ 555,648	\$ -	011 General
Unrestricted	<a href="#">Business Licenses/ "Head Taxes"</a>	Any city	Normally business license fees are designed to recoup administrative costs only, but some cities generate revenue through variable business license fees based on criteria such as number of employees, hours worked, type of business, or square footage. Revenues may be used for any lawful governmental purpose.	No	\$ 2,235,035	Variable depending on fee structure	011 General
Unrestricted	<a href="#">Cable TV Franchise Fees</a>	Any city	Fee upon cable television providers of up to 5% of their gross revenues (minus certain in-kind contributions) within the franchise area. Revenues may be used for any lawful governmental purpose.	No	\$ 362,530	\$ -	011 General
Police & Criminal Justice	<a href="#">Gambling Tax</a>	Any city that allows gambling	Cities that allow gambling may tax the proceeds. Maximum tax rates depend upon type of gambling activity. Revenues must be used "primarily for the purpose of public safety."	No	\$ 316,985	\$ -	011 General
Unrestricted	<a href="#">Leasehold Excise Tax</a>	Any city	Excise tax up to 4% on most leases of tax- exempt properties in lieu of property tax; credited against state and county leasehold excise taxes. May be used for any lawful governmental purpose.	No	\$ 193,844	Variable depending on qualifying properties	011 General

Unrestricted; Police & Criminal Justice	<a href="#">Liquor Excise Tax</a>	Any city	Quarterly distribution from State Treasurer's Office to all cities based on population. At least 2% must be used for approved drug and alcohol treatment programs and 20.23% for public safety programs, but remaining 77.77% may be used for any lawful governmental purpose.	No	\$ 285,024	\$ -	011 General
Unrestricted; Mental Health & Substance Abuse	<a href="#">Liquor Profits</a>	Any city	Quarterly distribution from State Treasurer's Office to all cities based on population. At least 2% must be used for approved drug and alcohol treatment program, but remaining 98% may be used for any lawful governmental purpose.	No	\$ 307,921	\$ -	011 General
Unrestricted	<a href="#">Public Utility District (PUD) Privilege Tax</a>	Cities served by PUDs	PUD properties are exempt from property taxes, but the state imposes an excise tax on PUDs to compensate. Revenue is distributed to counties, which must share some revenues with cities. Revenues may be used for any lawful governmental purpose.	No	\$ 280,257	N/A	011 General
Unrestricted	<a href="#">Regular Levy (General Fund)</a>	Any city	Primary source of property tax revenue for cities; may generally be used for any lawful governmental purpose. Maximum levy rate varies between \$1.60 and \$3.825 depending on whether city is annexed to a fire/library district, participated in a regional fire authority, and/or has a pre-LEOFF firefighters' pension fund. May also potentially be increased through "banked capacity" or levy lid lifts.	No, except for levy lid lifts	\$ 4,694,966	\$ 3,600,000	011 General
Unrestricted	<a href="#">Utility Taxes</a>	Any city	Tax upon local utility providers. Maximum non-voted rate of 6% of gross operating revenues for certain utilities; rates higher than that require voter approval. Revenues may be used for any lawful governmental purpose.	No, unless rate exceeds 6% for electric, gas, steam, telephone	\$ 6,858,009	\$ 375,000 per year for 1% increase on City utilities; \$750,000 per year for 2% increase	011 General
Unrestricted; Police & Criminal Justice	<a href="#">Traffic and Parking Fines</a>	Any city	State Supreme Court establishes fines for traffic infractions, but revenues are shared with city where infraction occurred. Revenues may be used for any lawful governmental purpose, but a portion must be dedicated to fund local courts.	No	\$ 5,825,974	N/A	011 General and 105 Criminal Justice in 2025
Tourism Promotion	<a href="#">Tourism Promotion Area Fees</a>	Any city	Nightly per-room fee on lodging businesses on lodging businesses with 40 or more rooms; must be used for tourism promotion that increases the number of tourists to the area.	No	\$ -	Variable based on room nights	101 Lodging Tax
Tourism Promotion; Affordable Housing	<a href="#">Lodging Tax</a>	Any city	Tax up to 4% on the sale of short-term lodging less than 30 days, of which 2% is a credit against the state sales tax. Revenues must generally be spent for tourism promotion but may also be used to repay debt for affordable workforce housing near transit stations. Cities of 5,000 or more population must establish lodging tax advisory committee (LTAC) to guide use of revenues.	No	\$ 961,495	Current levy is 2%	101 Lodging Tax
Police & Criminal Justice	<a href="#">Criminal Justice Distributions - Violent Crime</a>	Cities with high violent crime rates	Quarterly distribution from state to be used for criminal justice purposes.	No	\$ -	\$ -	105 Criminal Justice



Police & Criminal Justice	<a href="#">Criminal Justice Distributions – High Crime</a>	Cities with high crime rates	Quarterly distribution from state to be used for criminal justice purposes.	No	\$ 222,957	\$ -	105 Criminal Justice
Police & Criminal Justice	<a href="#">Criminal Justice Distributions – Population</a>	All cities	Quarterly distribution from state to all cities based on population, to be used for criminal justice purposes.	No	\$ 15,876	\$ -	105 Criminal Justice
Police & Criminal Justice	<a href="#">Criminal Justice Distributions – Special Programs</a>	All cities	Quarterly distribution from state to all cities; revenues must be used for innovative law enforcement, at-risk children and child abuse victims, or domestic violence victims.	No	\$ 55,072	\$ -	105 Criminal Justice
Unrestricted; Police & Criminal Justice	<a href="#">Public Safety Sales Tax</a>	Any city, as long as county has not imposed 0.3% public safety sales tax	Sales tax up to 0.1%. At least 1/3 of revenues must be used for criminal justice and/or fire protection purposes; remainder is unrestricted and may be used for any lawful governmental purpose. Counties have similar authority up to 0.3%. Cities and counties share revenue.	Yes – simple majority	\$ 987,712		105 Criminal Justice
Transportation; Capital & Facilities	<a href="#">Impact Fees – Local Transportation Act (LTA)</a>	Any city	Fee assessed to property developers to help pay for new or expanded transportation improvements or facilities directly addressing the increased demand created by that development. However, the only cities we are aware of that have imposed transportation impact fees have done so under GMA, not LTA.	No	\$ 1,560,552	Variable depending on fee structure/development activity	110 Transportation Impact Fee
Transportation	<a href="#">Motor Vehicle Fuel Tax (MVFT)</a>	All cities	Monthly distribution from state to all cities based on population. Revenues must be used for designated street, road, and highway purposes; must use at least 0.42% for pedestrian, equestrian, or bicycle trails unless such amount would be \$500 or less per year.	No	\$ 677,997	\$ -	111 Street Operations
Transportation	<a href="#">Multimodal Funds and Increased MVFT</a>	All cities	Quarterly distribution from state to all cities based on population. Increased MVFT must be spent for same purposes as motor vehicle fuel tax; multimodal funds may be spent for any transportation purpose.	No	\$ 45,757	\$ -	111 Street Operations
Transportation	<a href="#">Parking Meters</a>	Any city	Parking meter fees may be used for administrative costs, parking studies, and acquisition and maintenance of off-street parking facilities.	No	\$ -	Variable depending on fee structure/locations	111 Street Operations or 360 Transportation Capital
Transportation	<a href="#">Commercial Parking Tax</a>	Any city	Tax upon commercial parking businesses. Revenues must be used for transportation purposes.	No	\$ -	Variable depending on fee structure/number of locations	111 Street Operations or 360 Transportation Capital
Affordable Housing	<a href="#">Affordable Housing Levy</a>	Any city	Property tax levy up to 10 years and \$0.50 per \$1,000 AV to finance affordable housing for very low-income households and affordable homeownership for low-income households.	Yes – simple majority	\$ -	\$ 5,403,510	146 Affordable & Supportive Housing
Affordable Housing	<a href="#">Affordable Housing Sales Tax Credit (HB 1406)</a>	Any city that enacted its HB 1406 ordinance by July 27, 2020	20-year credit of either 0.0073% or 0.0146% against the state sales tax, depending on whether city has a “qualifying local tax” in place. Revenues may be used for affordable and supportive housing; cities under 100,000 population may also use revenues for rental assistance.	No	\$ 189,638	\$ -	146 Affordable & Supportive Housing
Transportation	<a href="#">Transportation Benefit District (TBD)</a>	Any city	Special taxing district to generate revenue for transportation projects included in a local, regional, or state transportation plan. Most common TBD revenue sources are sales taxes and vehicle license fees, but some other options are available.	Some revenue sources require voter approval	\$ 4,549,402	\$ 300,000 per year for additional \$10 per year in car tabs	150 Transportation Benefit District for transfer to 111 Street Operation or 360 Transportation Capital

Transportation; Parks & Recreation; Capital & Facilities	<a href="#">Impact Fees – Growth Management Act (GMA)</a>	Cities fully planning under GMA	Fee assessed to property developers to help pay for new or expanded capital facilities directly addressing the increased demand created by that development. May only be imposed for streets, parks, schools, and/or fire protection.	No	\$ 1,861,040	Variable depending on fee structure/development activity	180 Park Impact Fee
Capital & Facilities; Parks & Recreation; Police & Criminal Justice; Transportation	<a href="#">REET 2</a>	Cities fully planning under Growth Management Act (GMA)	Additional excise tax of 0.25% on real estate sales. May be used for certain capital transportation, water/storm/sewer, and park capital purposes listed in the city's capital facilities plan (CFP). May also be used for limited REET 1 purposes or capital facility maintenance, with additional reporting requirements. Use of revenues is somewhat more restrictive than REET 1.	No, except for voluntary GMA cities	\$ 1,048,135	N/A	330 REET 2
Capital & Facilities; Parks & Recreation; Police & Criminal Justice; Transportation	<a href="#">REET 1</a>	Any city	Excise tax of 0.25% on real estate sales. May be used for certain capital projects, depending on city's population and whether it fully plans under the Growth Management Act (GMA). For cities fully planning under GMA, eligible projects must be listed within the comp plan capital facilities element. May also be used for limited O&M costs, with additional reporting requirements.	No	\$ 1,048,135	N/A	331 REET I
Capital & Facilities	<a href="#">G.O. Bond Excess Levies (Capital Purposes)</a>	Any city	Multi-year excess property tax levy to repay unlimited tax general obligation bonds. Revenues are restricted to capital purposes. As soon as debt is repaid, excess levies cease.	Yes – 60% supermajority	\$ -	Variable: No restriction with voter approval, must level full authority first	3xx Capital Fund depending on purpose
Misc.	<a href="#">Fire Insurance Premium Tax</a>	Cities with a pre-LEOFF fire pension fund	Annual distribution from State Treasurer's Office to cities with firefighters' pension funds, based on their proportionate share of firefighters. Revenues must be used for firefighters' pension fund.	No	\$ 83,517	\$ -	611 Firefighter Pension (non-budgetary trust fund)
Misc.	<a href="#">Investments (Interest Earnings)</a>	Any city	Any city may invest excess monies to generate additional income for one or more funds.	No	\$ 1,716,283	Variable depending on interest rates/funds available to invest	Most funds, depending on LMC requirements and balances
Unrestricted	<a href="#">Brokered Natural Gas Use Tax</a>	Any city	Use tax upon brokered natural gas sales that are not otherwise subject to utility tax; rate must be equivalent to city's utility tax rate. Revenues are unrestricted.	No	\$ -	\$ -	N/A
Affordable Housing	<a href="#">Housing &amp; Related Services Sales Tax</a>	Any city, as long as county has not imposed this sales tax first	Sales tax up to 0.1% for affordable housing and related services, including behavioral health facilities and treatment programs.	Optional	\$ -	\$ -	N/A
Capital & Facilities	<a href="#">Public Facilities District (PFD)</a>	Any city	Any city may form a PFD to construct, operate, or maintain "regional centers" whose construction or operating costs are at least \$10 million. Revenue sources include sales taxes, user fees, admission and parking taxes, and bonds.	Some revenue sources require voter approval	Lynnwood has a separate Public Facilities District	\$ -	N/A
Parks & Recreation	<a href="#">Metropolitan Park District (MPD)</a>	Any city	Any city may form an MPD for park and recreation facilities. Revenue sources include additional property taxes up to \$0.75 per \$1,000 AV.	Yes – simple majority	\$ -	\$ 8,105,265	New fund likely