

**SUMMARY and FISCAL NOTE**

<b>Department:</b>	<b>Dept. Contact:</b>	<b>CBO Contact:</b>
The Seattle Public Library	Rob Gannon	Lisa Gaccione

**1. BILL SUMMARY**

**Legislation Title:** AN ORDINANCE relating to regular property taxes; providing for the submission to the qualified electors of the City at an election to be held on August 4, 2026, of a proposition authorizing the City to levy regular property taxes for up to seven years in excess of the limitation on levies in chapter 84.55 RCW for the purpose of sustaining investments in Library operating hours, collections, technology, programming, and maintenance while expanding access to opportunity through Library materials, technology, and undertaking a seismic retrofit of one Library facility; and ratifying and confirming certain prior acts.

**Summary and Background of the Legislation:**

The proposed ordinance would submit a \$410,000,000, seven-year 2026 Library Levy to Seattle voters for approval in August 2026. The proposed levy would be raised under the provisions of 84.55.050 RCW, which allows a city to obtain voter approval to exceed the “lid” on regular property taxes for any purposes.

If the 2026 Library Levy is approved by the voters, the 2027 total regular tax limit in the first year would be \$0.19/\$1,000 in assessed value. Qualifying low-income seniors, veterans, and people with disabilities who own their principal residence within the City of Seattle would be exempt from the levied amount as authorized under 84.36.381 RCW. In King County, the exemption currently extends to homeowners above age 61 or with a disability rating of at least 80% with a qualifying household income. Revenue projections in this ordinance and fiscal note are inclusive of anticipated exemptions offered under 84.36.381 RCW.

The Seattle Public Library is one of the city’s most intensively used and valued community resources. The 2025 Library Community Survey showed that 98 percent of respondents say the Library improves the overall quality of life in the city and 97 percent say the Library is worth the money invested in it. In 2025, there were more than 3.5 million in-person visits to Library facilities (with the University Branch closed for a seismic upgrade project for most of the year) and more than 12 million visits to the Library’s website and catalogue. From the Library’s collection of 2.9 million items (roughly two million physical items and one million digital items), patrons on average checked out 24 books every minute of every day for more than 12.8 million checkouts. Patrons used Library computers or Wi-Fi sessions more than 2.5 million times. Patrons made 750,000 requests for information assistance; and more than 300,000 people attended 10,000 classes, events and activities.

The Mayor’s 2026 Library Levy proposal will build on previous levy efforts to maintain an intensively used and valued community library system, while doing more to invest in expanded programmatic Library offerings and future capital building projects as described in Ordinance Section 6. This continuum of investments is comprised of five priority areas: Hours & Access, Collections, Technology & Online Services, Maintenance, and Administration.

- 1. Open Hours & Access:** The proposed 2026 Library Levy invests \$218.4 million to directly sustain Library operating hours, which provides direct access to technology housed in Library buildings, the circulating collections, enriching programming, support for early literacy ages 0-5, and the ability to interact with knowledgeable staff for information and referral. This category includes additional resources to support all-ages programming, increase security and emergency preparedness, and establish an office of inclusion and belonging.
- 2. Collections:** The proposed 2026 Library Levy invests \$58.5 million to sustain and expand funding for access to the physical and digital materials collection. Over 12.8 million items from the collection are checked out each year. This category includes expanded resources for the physical collection as well as more e-books and e-audio books.
- 3. Technology:** The proposed 2026 Library Levy invests \$38.2 million to support free access to digital devices (desktop computers, laptops and tablets) that can be used to search online resources, connect to the internet, or use popular software. This category also provides resources to upgrade IT infrastructure and strengthen IT systems and cybersecurity.
- 4. Maintenance:** The proposed 2026 Library Levy invests \$85.9 million to keep our facilities open, clean, functional, and welcoming to all. This includes priority and deferred maintenance, increased facility and custodial support, and a major capital project to do a seismic retrofit of the historic Columbia branch.
- 5. Administration:** The proposed 2026 Library levy includes \$9.0 million to maintain department administration and operations, in addition to supporting a portion of City Central Costs.

As the current 2019 Library Levy expires at the end of 2026, the City is preparing for the next phase of support for Library programs and services with an ongoing emphasis of providing stable open hours and access to Library buildings and resources contained therein, continued investment in the books and materials collection, providing patrons with access to technology and online services, supporting children with programming and literacy efforts, and ensuring SPL's buildings remain in good structural condition.

**Background:** Seattle voters have approved two levies dating back to 2012, all with consistent focus on open hours and access, collections, technology and online services, in addition to routine and major maintenance projects. The 2019 Library Levy added a new priority related to supporting children, which expanded early education programming, and that funding priority has been folded into the Hours and Access category for the 2026 levy. In 2019, voters overwhelmingly approved the City's levy to support the Library.

Prior City of Seattle library levies had the following amounts and duration:

- 2012: \$123.0 million (seven-year)
- 2019: \$219.1 million (seven-year)

The Library Board of Trustees maintains exclusive control of the finances of the Library under 27.12.210 RCW and sole authority to expend the Library Fund under Article XII of the Seattle City Charter. In connection with this fiduciary responsibility and the City's annual budget

process, the Library Board shall annually review the allocation of Levy funding to determine allocations that best support, maintain and improve Library services and meet Levy commitments.

## 2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project?  Yes  No

## 3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City?  Yes  No

If the levy is adopted, the passage of the levy will result in an increase in revenues and expenditure for the next seven years; these costs are summarized in the first attachment to this document, "Summary Attachment 1 – 2026 Library Levy Projected Expenditures and Revenues."

### 3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.

No.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.

N/A

Please describe any financial costs or other impacts of *not* implementing the legislation.

If this legislation and ballot measure do not pass, the City will lose funding for 33% of the Library's total expenditures, including nearly all the funding for the Library's Capital Improvement Plan critical to maintaining its 27 locations.

Please describe how this legislation may affect any City departments other than the originating department.

No. Library Levy proceeds are administered by The Seattle Public Library and its Board of Trustees.

## 4. OTHER IMPLICATIONS

### a. Is a public hearing required for this legislation?

The City Council scheduled a Public Hearing for April 2, 2026, as part of the Select Committee schedule.

**b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?**

No.

**c. Does this legislation affect a piece of property?**

No.

**d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.**

**i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.**

Yes. Currently, the 2019 Library Levy provides around 33 percent of the Library's budget annually, and allows the Library to be open more hours when patrons want and need them; to purchase more books and materials, particularly materials in world languages and materials by and of interest to historically disadvantaged communities; to provide computers; as well as internet access with up-to-date technology and software, including support for Wi-Fi hotspots, which provide free internet access, particularly important for those who otherwise have no service or cannot afford service; and to keep Library facilities clean and welcoming despite increasingly intensive use.

Each of the program areas in the Levy has an impact on vulnerable and historically disadvantaged communities. The Library provides a critical "third place" in an increasingly dense and economically unequal city. Any patron is welcome to use resources and materials, take a class, attend a program, access the internet, learn a skill or simply pass the day without needing to pay. Also, as the city's population of individuals and families experiencing homelessness has grown, the Central Library and many of the 26 branch locations have become a refuge for individuals needing shelter from inclement weather, access to computers to stay in touch with friends and family or search for a job, or access to a free restroom.

The proposed Levy sustains investments in collections made in the 2019 Library Levy and adds an additional \$4.6 million over the life of the levy to allow the Library to maintain and expand the breadth and depth of its collection despite a shift by patrons to higher cost digital materials. The Library will continue to acquire world language materials and materials by and of interest to historically disadvantaged communities, as well as expanding the digital collection to meet patron demand and provide increased access to residents who may have mobility issues, which prevents them from accessing the physical collection at the Central Library or the 26 branch locations.

**ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.**

**iii. What is the Language Access Plan for any communications to the Public?**

In accordance with Executive Order 2017-10, the Library partners with the Office of Immigrant and Refugee Affairs (OIRA) to ensure equitable access to information regarding department activities and services. The Library provides support to patrons with Limited English Proficiency (LEP) by employing a significant number of public facing staff who speak languages beyond English—with an emphasis on neighborhoods with higher populations of LEP patrons; Library staff have access to a Language Line when servicing LEP patrons in person or over the phone; and the Library regularly offers programs and services in four of the seven Tier 1 languages identified by OIRA—Chinese, Somali, Spanish, and Vietnamese—these offerings are supported by staff who speak these languages natively, community members, or both—among other areas of communication support.

**e. Climate Change Implications**

**i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.**

N/A

**ii. Resiliency: will the action(s) proposed by this legislation increase or decrease Seattle’s resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.**

No.

**f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program’s desired goal(s).**

N/A

**g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?**

No.

**5. ATTACHMENTS**

**Summary Attachments:**

Summary Attachment 1 – 2026 Library Levy Projected Expenditures and Revenues

Summary Attachment 2 – Levy Rate and Annual Cost to Homeowner