



TO: Elizabeth Pauli, City Manager
FROM: Katie Johnston, Budget Officer, Office of Management and Budget
Andrew Cherullo, Department of Finance
COPY: City Council and City Clerk
SUBJECT: Resolution – Public Hearing on Ad Valorem Levies for General Property Tax and
Emergency Medical Services – October 27, 2020
DATE: October 6, 2020

SUMMARY:

Setting October 27, 2020 as the date of public hearings for the Ad Valorem levies for general property tax and emergency medical services for the 2021 fiscal year.

STRATEGIC POLICY PRIORITY:

- Encourage and promote an efficient and effective government, which is fiscally sustainable and guided by engaged residents.

BACKGROUND:

RCW 84.55.120 states that a taxing district, other than the state, that collects regular levies shall hold a public hearing on revenue sources for the district's following year's current expense budget. The hearing must include consideration of possible increases in property tax revenues and shall be held prior to the time the taxing district levies the taxes or makes the request to have the taxes levied. The county legislative authority, or the taxing district's governing body if the district is a city, town, or other type of district, shall hold the hearing. For purposes of this section, "current expense budget" means that budget which is primarily funded by taxes and charges and reflects the provision of ongoing services. It does not mean the capital, enterprise, or special assessment budgets of cities, towns, counties, or special purpose districts.

ISSUE:

Prior to setting the amount of property tax revenues to be collected in the next fiscal year, the City Council must hold a public hearing.

ALTERNATIVES:

State law requires the City, as a taxing district other than the State, to hold a public hearing on revenue sources for the upcoming year. Since this is a legal requirement staff has not identified an alternative.

RECOMMENDATION:

Staff recommends that the City of Tacoma set October 27, 2020 as the date of public hearings on property tax revenues to be collected for the 2021 fiscal year.

FISCAL IMPACT:

There is no fiscal impact to this resolution.