



City of Tacoma

City Council Action Memorandum

**TO:** Elizabeth Pauli, City Manager  
**FROM:** Katie Johnston, Budget Officer, Office of Management and Budget  
Andy Cherullo, Director, 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  
**DATE:** October 18, 2023

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**SUMMARY AND PURPOSE:**

Setting November 21, 2023 as the date of public hearings for the Ad Valorem levies for general property tax and emergency medical services for the 2024 fiscal year.

**BACKGROUND:**

**This Department's Recommendation is Based On:** 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.

**COMMUNITY ENGAGEMENT/ CUSTOMER RESEARCH:**

This resolution invites the public to offer comment on the Ad Valorem levies for general property tax and emergency medical services.

**2025 STRATEGIC PRIORITIES:**

**Equity and Accessibility**

Public comment will allow the City Council to hear from individuals and groups from across the city.

**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.

**STAFF RECOMMENDATION:**

Staff recommends that the City of Tacoma set November 21, 2023 as the date of public hearings on property tax revenues to be collected for the 2024 fiscal year.

**FISCAL IMPACT:**

There is no Fiscal Impact to this resolution.