



ORDINANCE NO. 29082

1 BY REQUEST OF COUNCIL MEMBER WALKER

2 AN ORDINANCE relating to transportation plans; amending Title 10 of the
3 Tacoma Municipal Code, relating to Public Works, by adding a new
4 Chapter 10.31, entitled "Transportation Impact Fees", to establish
5 transportation impact fees, effective June 1, 2026.

6 WHEREAS the City of Tacoma ("City") is experiencing continued growth,
7 and the new developments place additional demand on the City's transportation
8 network, and

9 WHEREAS without a dedicated funding mechanism, the City will continue
10 to face increasing challenges in maintaining safe, efficient, and equitable mobility
11 for all users, and

12 WHEREAS by 2050, the City will grow by another 1.6 million people, with a
13 focus in the urbanized areas of the region, and

14 WHEREAS the City is required to plan for a share of that growth through
15 local transportation plans that align with future land use, population, and job
16 growth goals, and

17 WHEREAS Transportation Impact Fees ("TIF") ensure that growth pays its
18 fair share and that the City can continue to invest in infrastructure that supports
19 economic development, access to opportunity, safety, and sustainability and

20 WHEREAS the One Tacoma 2050 Vision is that every resident of Tacoma
21 is a safe and short walk, roll, bus, train, or bike ride away from daily essentials and
22 community amenities, such as groceries, schools, parks, and healthcare, and
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1 WHEREAS TIF are one-time charges assessed to new developments to
2 pay a portion of the costs of new infrastructure capacity necessary to
3 accommodate new growth, and

4 WHEREAS multiple statutes provide cities and counties the authority
5 granted by the Growth Management Act, per Revised Code of Washington
6 (“RCW”) RCW 82.02.050-100 and Washington Administrative Code 365-196-850
7 to impose impact fees to fund improvements, and

8 WHEREAS TIF are the most commonly used type of impact fee, and state
9 law also allows fees for fire protection, parks, and schools, and

10 WHEREAS each type of fee must be adopted by the City Council, and
11 each type of fee must only be used for projects that are needed to accommodate
12 new growth—they cannot be used for maintenance activities, and

13 WHEREAS the City Council-approved One Tacoma Comprehensive Plan,
14 multiple subarea plans, and City initiatives, including Home in Tacoma, have
15 identified projects through the Capital Facilities Program that need to implement
16 TIF to address the expected growth, and

17 WHEREAS in 2018, City staff from the Public Works, Fire, and City
18 Attorney’s Office departments conducted a code evaluation and applicability
19 analysis for the City, including an analysis for each impact fee type, and

20 WHEREAS the City Council concurred with staff recommendations that
21 additional work be conducted to evaluate how an impact fee program should be
22 tailored to meet the needs of the City, and

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1 WHEREAS, in 2021, City staff developed an Impact Fee Framework Study
2 that developed a potential framework for TIF, readiness evaluation of each impact
3 fee type, and fee stacking implications with input from stakeholders and the
4 community, and

5 WHEREAS this framework provided additional information to consider in
6 developing a structure and implementation of a TIF program that meets City
7 priorities and planned growth, and

8 WHEREAS upon completion of the 2021 study, the City Council directed
9 Public Works to develop a TIF program, and

10
11 WHEREAS on October 23, 2024, Public Works staff provided a
12 presentation to the Infrastructure, Planning, and Sustainability Committee
13 (“Committee”) about the consultant’s scope of work for this effort, and

14
15 WHEREAS on June 11, 2025, and August 27, 2025, Public Works staff
16 provided presentations to the Committee on proposed districts, draft per trip fees,
17 and potential exemptions and reductions, and

18
19 WHEREAS to ensure fairness and minimize unintended burdens, the
20 proposed Tacoma Municipal Code language includes the following exemptions:

21 1) Full exemptions apply to:

- 22 a. Alterations or replacements of existing structures that do not add
23 dwelling units of change the type of unit;
- 24 b. Nonresidential alterations that do not expand usable space or
25 change land use;
- 26 c. Miscellaneous improvements such as fences, pools, and signs;



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- d. Demolition or relocation of structures; and
- e. Temporary or minor-impact developments such as special events or temporary structures, and

2) Partial exemptions apply to:

- a. An 80 percent reduction for low-income housing developments with a recorded covenant ensuring long-term affordability;
- b. An 80 percent reduction for early learning facilities where at least 25 percent of children qualify for state-subsidized childcare; and
- c. A 50 percent reduction for multifamily projects within station areas that qualify for a property tax exemption under RCW 84.14.020(1)(a)(ii)(D), and

WHEREAS to ensure that the TIF program supports growth while projecting affordability and encouraging community-serving development, a development that received an exemption or reduction and later changes its use or no longer qualifies, will become subject to the full impact fee at the time of conversion; Now, Therefore,

BE IT ORDAINED BY THE CITY OF TACOMA:

Section 1. That the City Council hereby adopts the Recitals of this Ordinance as its formal legislative findings.

Section 2. That Title 10 of the Tacoma Municipal Code is hereby amended, effective June 1, 2026, as set forth in the attached Exhibit "A."



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Section 3. That the City Clerk, in consultation with the City Attorney, is authorized to make necessary corrections to this ordinance, including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection numbers, and any references thereto.

Passed _____

Mayor

Attest:

City Clerk

Approved as to form:

Chief Deputy City Attorney



EXHIBIT "A"

**TITLE 10
PUBLIC WORKS**

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Chapters:

[Chapter 10.31 Transportation Impact Fees](#)

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[CHAPTER 10.31](#)
[TRANSPORTATION IMPACT FEES](#)

Sections:

- [10.31.010 Authority and Purpose.](#)
- [10.31.020 Definitions.](#)
- [10.31.030 Applicability and Exemptions.](#)
- [10.31.040 Establishment of Service Area.](#)
- [10.31.050 Transportation Impact Fees Assessment.](#)
- [10.31.060 Establishment of Transportation Impact Fee Account.](#)
- [10.31.070 Use of Transportation Impact Fees.](#)
- [10.31.080 Transportation Impact Fee Calculation Methodology and Applicability.](#)
- [10.31.090 Transportation Impact Fee Updates.](#)
- [10.31.100 Independent Fee Adjustments.](#)
- [10.31.110 Credits.](#)
- [10.31.120 Relationship to the State Environmental Protection Act \(SEPA\).](#)
- [10.31.130 Deferrals.](#)
- [10.31.140 Refunds.](#)
- [10.31.150 Appeals.](#)

[10.31.010 Authority and Purpose.](#)

[A. Authority.](#)

[Pursuant to Chapter 36.70A Revised Code of Washington \(RCW\) and RCW 82.02.050 through 82.02.100, which authorizes cities to impose and collect impact fees to fund public facilities that serve growth, the City of Tacoma adopts this chapter to impose transportation impact fees.](#)

[B. Purpose.](#)

[The purposes of this chapter are:](#)

- [1. Maintain an impact fee program, consistent with the comprehensive plan, for the joint public and private funding of public transportation facilities and services necessitated in whole or in part by development within the City of Tacoma;](#)
- [2. Ensure adequate levels of transportation service within the City of Tacoma consistent with the comprehensive plan and transportation improvements are concurrent with development per State Law;](#)
- [3. Charge and collect fees to ensure that development bears its proportionate share of the capital costs of public transportation facilities necessitated by development; and](#)
- [4. Ensure adequate and fair collection and administration of such transportation impact fees.](#)



C. Findings.

1 The City Council finds and determines that growth and development in the City of Tacoma create additional
2 demand and need for transportation facilities in the City, and the City Council finds that growth and
3 development should pay its proportionate share of the costs of the facilities needed to serve the growth and
4 development in the City. Therefore, pursuant to Chapter 36.70A RCW and RCW 82.02.050 through
5 82.02.100, which authorize the City to impose and collect impact fees to fund public facilities that serve
6 growth, the City Council adopts this chapter to impose transportation impact fees. It is the Council's intent
7 that the provisions of this chapter be liberally construed in establishing the transportation impact fee
8 program.

10.31.020 Definitions.

9 Terms or words not defined herein shall be defined pursuant to RCW 82.02.050 and TMC 10.31 when given
10 their usual and customary meaning. For the purposes of this chapter, unless the context or subject matter
11 clearly requires otherwise, the words or phrases defined in this section shall have the following meanings:

12 **Applicant:** Includes an entity (person, corporation, partnership, incorporated association, etc.) that controls
13 the applicant, is controlled by the applicant, or is under common control with the applicant.

14 **Capital Facilities Plan:** The capital facilities element of the City's comprehensive plan adopted pursuant to
15 Chapter 36.70A RCW. This is the planning document that incorporates projects drawn from the
16 Transportation and Mobility Plan for potential funding within a six-year horizon. The Capital Facilities Plan
17 incorporates the City's Six-Year Transportation Improvement Program.

18 **City:** The City of Tacoma, Washington, in Pierce County.

19 **Department:** The Department of Public Works.

20 **Director:** The Director of Public Works or an appointed designee of the Director of Public Works.

21 **Districts:** Separate geographic areas within the Service Area defined in Section 10.31.080.

22 **Early Learning Facility:** As defined in RCW 43.31.565.

23 **Encumbered funds:** Funding committed to a system improvement in which either, a) the public funds have
24 already been dedicated, b) the building permits sought, or c) construction contract secured.

25 **Impact Fee:** A cost imposed on new development used to pay for transportation facilities that are needed to
26 serve new growth and development from the aforementioned new development. An impact fee does not
27 include a reasonable permit fee or application fee. An impact fee does not include the administrative fee for
28 collecting and handling impact fees or the fee for reviewing independent fee calculations.

29 **Impact Fee Schedule:** The impact fee rates and charges established by the City Council.

30 **Independent fee adjustment:** The individual rate calculation by the Director of Public Works (or an
31 appointee) for permitting scenarios that do not fit within the preestablished impact fee schedule or for
32 individuals who have reason to believe their fees should be calculated in a manner unique from the
33 preestablished impact fee schedule.

34 **Low income housing:** Housing with a monthly housing expense, that is no greater than thirty percent of
35 eighty percent of the median family income adjusted for family size, for Pierce County as reported by the
36 United States Department of Housing and Urban Development. (RCW 82.02.060)

37 **Multifamily property tax exemption:** As defined in RCW 84.14.010.

38 **Permit:** Written permission issued by the City empowering the holder to construct, erect, alter, enlarge,
39 convert, reconstruct, remodel, rehabilitate, repair, or change the use of all or portions of a structure having a
40 roof supported by columns or walls and intended for the shelter, housing, or enclosure of any individual,
41 animal, process, equipment, goods, or materials of any kind.

42 **Nonprofit entity:** As set forth in RCW 84.36.560(7)(f), as amended.



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Rate study: The City of Tacoma’s Transportation Impact Fee Rate Study.

Service area: The city limits of the City of Tacoma in which transportation system improvements provide service to development.

Station area: A bus station area or a rail station area as defined in RCW 36.70A.030(51), (52), (53).

Transportation and Mobility Plan: The planning document that outlines the City’s transportation priorities for the next 20 years. The Transportation and Mobility Plan serves as the Transportation Element of the City’s Comprehensive Plan.

Transportation facilities: Facilities that are included in the City’s Capital Facilities Plan and are designed to provide transportation services, including but not limited to pedestrian, bicycle, transit, freight, and auto services, to areas within the community at large.

Transportation Impact Fee: A cost imposed on new development used to pay for transportation facilities that are needed to serve new growth and development from the aforementioned new development. An impact fee does not include a reasonable permit fee or application fee. An impact fee does not include the administrative fee for collecting and handling impact fees or the fee for reviewing independent fee calculations.

Transportation Impact Fee Sub-Fund: A Sub-Fund or other account within the City’s established accounting and fund structure that contains separately collected funds from transportation impact fees and are designated for use only on transportation impact fee eligible projects.

10.31.030 Applicability and Exemptions.

A. Applicability.

Except as otherwise exempted or partially exempted in this section, all building permits issued by the City will be charged impact fees applicable to the type of development listed in the fee schedule.

B. Exemptions.

All development activity located within the City shall be charged a transportation impact fee; provided, that the following exemptions shall apply:

- 1. Alteration or replacement of existing structures that do not create an additional dwelling unit or change the type of dwelling unit.
- 2. Alteration or replacement of an existing nonresidential structure that does not expand the usable space or change the existing land use.
- 3. Miscellaneous improvements which do not generate increased need for transportation facilities, including, but not limited to fences, walls, residential swimming pools, and signs.
- 4. Demolition or moving of a structure.
- 5. Development that creates insignificant and/or temporary additional impacts on transportation facilities (e.g., special event permits, temporary structures, etc.)

C. Partial Exemptions.

- 1. Low-income housing with a covenant recorded by the developer that prohibits using the property for any purpose other than for low-income housing and the low-income housing status will apply to subsequent owners shall receive an 80 percent reduction of the fee specified in the schedule of impact fees.
- 2. Early learning facilities so long as 25 percent of the children who attend qualify for state-subsidized childcare shall receive an 80 percent reduction of the fee specified in the schedule of impact fees.



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3. A project within a station area and claiming a multifamily multiple-unit housing property tax exemption under RCW 84.14.020(1)(a)(ii)(D) shall receive a 50 percent reduction of the fee specified in the schedule of impact fees.

D. If any of the exempted or partially exempted facilities stop serving their exempted purpose as outlined, the applicant will be responsible for paying the fees in full upon facility use conversion.

10.31.040 Establishment of Service Area.

The City establishes the City of Tacoma and all property located within the incorporated City limits as subject to transportation impact fees.

10.31.050 Transportation Impact Fees Assessment.

The City shall collect transportation impact fees effective June 1, 2026. Transportation impact fees shall be assessed at the time the application is submitted using the fee schedule currently in effect. All transportation impact fees are due before a permit will be issued by the City, and unless exempt, the City shall not issue the required permit until the fee is paid in full.

10.31.060 Establishment of Transportation Impact Fee Sub-Fund.

The City will establish an impact fee account where the fees will be collected. Interest earned on the fees shall be retained in the Sub-Fund and used for the same purpose as the funds were originally collected.

Annually, the Director shall provide a report to the City Council on the impact fee Sub-Fund. This report will highlight all the money collected or earned and the improvements financed by the impact fees.

Impact fees will be used or encumbered within 10 years of receipt unless the Council identifies extraordinary reasons for the City to hold the fees beyond a 10-year period (RCW 82.02.070).

10.31.070 Use of Transportation Impact Fees.

A. Transportation impact fees shall be used for transportation facilities that will reasonably benefit new residents, businesses, employees, and customers generated by development, and only for capacity improvements identified in the City’s adopted capital facilities element of the comprehensive plan, City of Tacoma Transportation Impact Fee Rate Study, and any supporting plans adopted by reference therein.

B. Fees shall not be used to make up deficiencies in City facilities serving an existing development.

C. Fees shall not be used for maintenance and operations.

D. Fees shall be used for but not limited to: land acquisition; site improvements; engineering and architectural services; permitting, financing; administrative expenses and applicable mitigation costs; and capital equipment pertaining to transportation facilities.

E. Transportation impact fees may also be used to recoup public improvement costs incurred by the City to the extent that new residents, businesses, employees, and customers generated by development will be served by the previously constructed improvement.

F. In the event bonds or similar debt instruments are or have been issued for transportation facility improvements, impact fees may be used to pay the principal, interest and other costs of issuing such bonds.

10.31.080 Transportation Impact Fee Calculation Methodology and Applicability.

A. The transportation impact fee schedules in this Chapter are generated from the formulas and methods for calculating impact fees set forth in the Rate Study, which is incorporated herein by reference. Except as otherwise provided for by inapplicability or exemptions in 10.31.030, independent fee calculations in



10.31.100, and credits in 10.31.110, all new developments in the City will be charged the transportation impact fee applicable to the type of development.

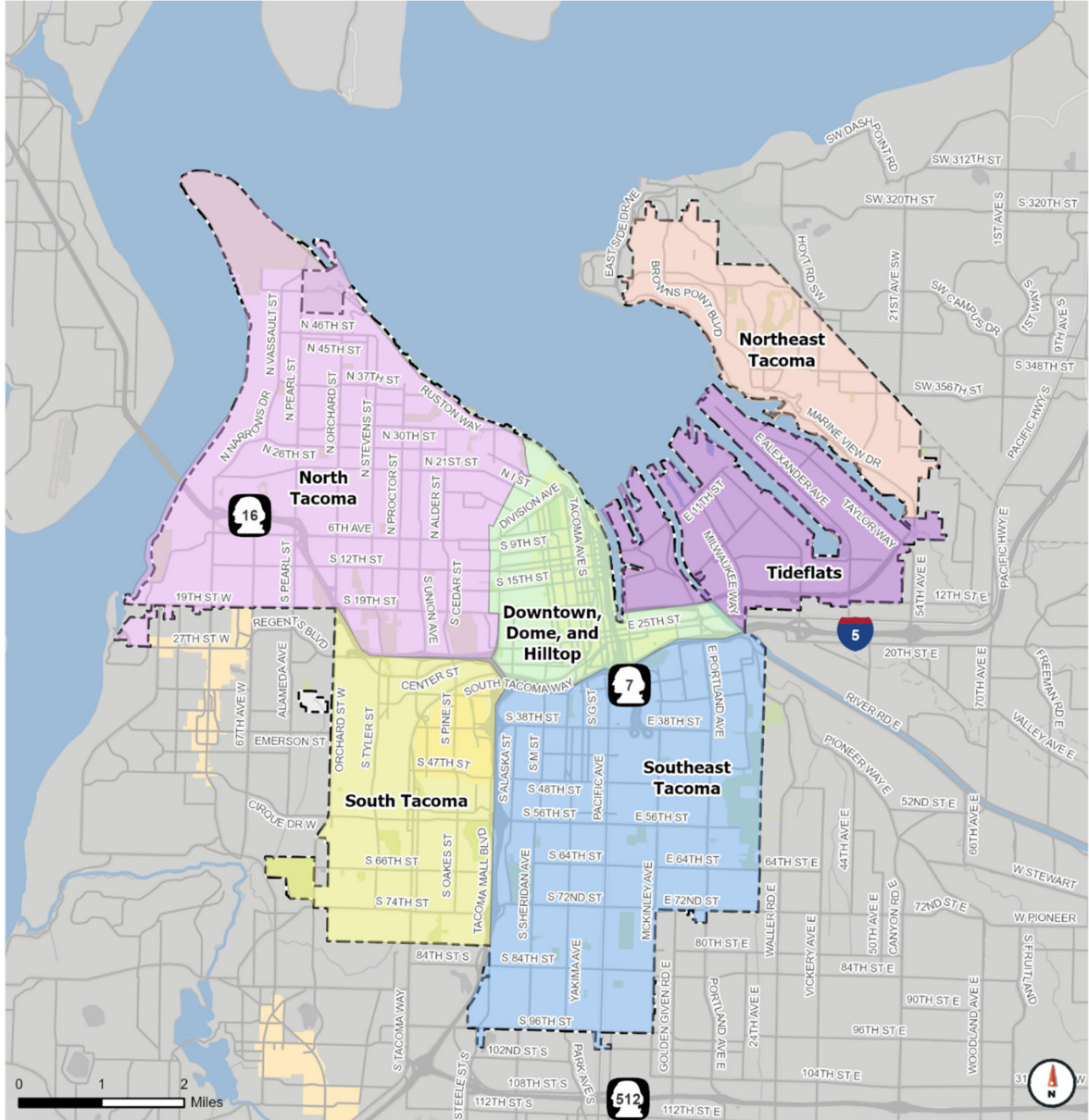
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B. Separate fee rates are established for various types of residential, commercial and industrial land use types based on PM peak hour person trips and impact on the transportation system.

C. There are six districts established as shown in the Rate Study and the exhibit below. The Rate Study considers the expected travel patterns of development within each district and how trips are distributed throughout the City. This ensures that each development pays its fair share for system improvements based on its proportionate impact and benefit from infrastructure projects funded by the impact fee program.



Figure: Transportation Impact Fee District Map



Legend

- Park
- Regional Growth Center

Districts

- Downtown, Dome, and Hilltop
- South Tacoma
- North Tacoma
- Southeast Tacoma
- Northeast Tacoma
- Tideflats



1 Based on the calculations performed in the Rate Study, which establish a nexus between development in each
 2 district and transportation infrastructure funded by this fee program, the following cost per PM peak hour trip
 3 rates apply to each of the City’s six districts:

- 4 • Downtown, Dome, and Hilltop: \$4,685
- 5 • North Tacoma: \$5,286
- 6 • Northeast Tacoma: \$764
- 7 • South Tacoma: \$5,208
- 8 • Southeast Tacoma: \$5,357
- 9 • Tideflats: \$3,394

10 D. Any impact fee imposed shall be reasonably related to the impact caused by the development and shall not
 11 exceed a proportionate share of the costs of system improvements that are reasonably related to the new
 12 development.

13 E. In instances where an applicant is seeking a permit that has a fee associated with it on some existing
 14 infrastructure that was previously assessed a fee, the fee assessed will only be the difference between the
 15 applied for fee and the fee collected for the preceding infrastructure use. If the estimated fee is negative based
 16 on the preceding use fee assessed, the applicant will not be required to pay impact fees. The applicant will
 17 not be compensated by the City of Tacoma for a negative impact fee.

18 F. Mixed use developments seeking permitting approval will be assessed fees based on the proportionate
 19 share of each land use.

20 **10.31.090 Transportation Impact Fee Updates.**

21 A. The transportation impact fee rate schedule shall be updated annually using the following procedure:

- 22 1. The traffic impact fee schedule shall be adjusted annually using the “Seattle-Tacoma- Bremerton,
 23 WA Consumer Price Index (CPI) for All Urban Consumers.” In January of each year, the CPI for the
 24 most recent June-to-June index comparison shall be used to adjust the fees and charges. Impact fees
 25 adjusted by the CPI may be rounded to the nearest \$10 for fees greater than or equal to \$100 and to the
 26 nearest \$1.00 for less than \$100. The impact fees shall not be adjusted for inflation should the index
 remain unchanged or show negative growth.
2. The indexed impact fee rates shall be effective January 1st.

B. Alternative to the automatic annual increase, the City of Tacoma may prepare an annual report on the
changing costs of engineering, right-of-way, and construction of roadway costs that conveys an increase of
costs that exceed the predetermined annual increase. If the report sufficiently conveys an increase of costs
that exceeds the predetermined annual increase, the City Council may elect to adjust the fee schedule to
better reflect the increased costs. If desired, the City Council must meet annually to evaluate the City’s
analysis of increased costs beyond the annual increase and elect to adjust the fee schedule.

10.31.100 Independent Fee Adjustments.

A. If an applicant believes none of the fee categories set forth in the fee schedule accurately describes or
captures the impacts of a new development on transportation facilities, the applicant may ask for a judgement
of the Director.

B. If an applicant believes that the existing fee schedule unfairly imposes fees upon their development, an
applicant can prepare an independent fee calculation that includes the reason for an independent fee
adjustment and the calculations used to determine the fee adjustment. Independent fee calculations from



applicants must use the same methodology used to establish the impact fee schedule but may adjust the trip generation rates and person trip estimates used to calculate the fee.

1 C. If the applicant believes there is an inaccurate, underlying presumption in the fee calculation
2 methodology, the applicant may provide written documentation outlining their concern and advocating for an
3 independent fee adjustment based on their circumstance. The Director will consider documentation provided
4 by the applicant.

4 D. If the Director does not believe that any of the existing fee categories in the fee schedule accurately
5 describe the permit application, the Director may conduct an independent fee adjustment. By the Director's
6 determination, they may conduct independent fee evaluations and impose those fees. The alternative fees and
7 calculations to determine those fees will be shared with the applicant.

6 10.31.110 Credits.

7 A. The applicant shall be entitled to a credit against the applicable impact fee for the value of any dedication
8 of land for, improvement to, or new construction of any system improvements provided by the applicant, to
9 facilities that are:

9 1. Included within the capital facilities plan and identified as system improvements that are to be funded
10 in part by impact fees; and

10 2. At suitable sites and constructed at acceptable quality as determined by the City of Tacoma; and

11 3. Are completed, dedicated, or otherwise transferred to the City of Tacoma prior to the determination
12 and award of a credit as set forth in this Section.

12 B. For each request for a credit or credits, the Director shall determine the value of dedicated undeveloped
13 land by either using available documentation or selecting an independent and qualified appraiser as the
14 Director deems appropriate. The value of the improvements shall be based on the actual documented
15 construction cost submitted by the feepayer.

14 C. The feepayer shall pay the cost of the appraisal and deposit on account the estimated cost of the appraisal
15 as determined by the Director at the time requesting credit consideration.

16 D. After receiving the appraisal, the Director shall provide the applicant with a transportation impact fee
17 credit letter setting forth the dollar amount of the credit, the reason for the credit, where applicable, the legal
18 description of the site donated, the legal description or other adequate description of the project or
19 development to which the credit may be applied, and the time period within which the applicant must return a
20 signature acknowledging the credit.

18 E. Any claim for credit must be made no later than the time of application for a building permit. Failure to do
19 so will result in the waiver of the ability to claim or request any credit.

20 F. No credit shall be given for transportation project improvements or right-of-way dedications for direct
21 access improvements to and/or within the development in question.

21 G. Credits shall be based on the current transportation impact fees in effect at the time the credit is approved
22 by the Director. The City of Tacoma shall keep a record of these credits and apply them to future
23 development permits so long as a complete building permit application is submitted within 10 years from the
24 date the transportation impact fee credit was awarded.

23 H. Determinations made by the Director pursuant to this section shall be subject to the appeals procedures set
24 forth in 10.31.150.

25 10.31.120 Relationship to the State Environmental Protection Act (SEPA).

26 A. As provided in RCW 82.02.100, a person required to pay a fee pursuant to RCW 43.21C.060 for system
improvements shall not be required to pay an impact fee under this chapter for those same system
improvements.



1 B. Further mitigation in addition to the impact fee shall be required for identified adverse impacts appropriate
2 for mitigation pursuant to the State Environmental Policy Act (SEPA) that are not mitigated by an impact
3 fee.

4 C. Nothing in this chapter shall be construed to limit the City’s authority to deny development permits when
5 a proposal would result in probable significant adverse impacts identified in an environmental impact
6 statement and reasonable mitigation measures are insufficient to mitigate the identified impact.

7 **10.31.130 Deferrals.**

8 A. Any applicant seeking a building permit for single-family detached and attached residential construction,
9 may request a deferral of the full impact fee payment until final inspection or 18 months from the date of the
10 original building permit issued. The amount of the fee deferred is determined by the fees in effect at the time
11 the applicant applies for a deferral. The City of Tacoma may collect an administrative fee from the applicant
12 seeking a deferral as outlined in the Transportation Impact Fee Schedule. The applicant must also pay the
13 cost to record and release deferral liens with the Pierce County Auditor’s office.

14 B. In instances where deferrals are granted by the City, the property will assume a “deferred impact fee lien”
15 owed to the City for the amount of the deferred impact fee.

16 C. The City retains the right to withhold final inspection until the impact fees are paid in full. Additionally,
17 the City will only release the “deferred impact fee lien” on the property after the deferred fees have been paid
18 in full. If impact fees are not paid in accordance with the deferral, the City may institute foreclosure
19 proceedings per Chapter 61.12 RCW.

20 D. Each applicant for a single-family residential construction permit, in accordance with his or her contractor
21 registration number or other unique identification number, is entitled to annually receive deferral for 20
22 single-family residential construction permits for transportation impact fees. The City may approve requests
23 for more than 20 deferrals for transportation impact fees.

24 **10.31.140 Refunds.**

25 A. If the City does not expend or encumber the impact fee funds within 10 years of the date the fees were
26 paid, the current owner of the property on which impact fees have been paid may receive a refund. This
27 refund may include an interest payment based on a calculation methodology developed by the City based in
28 part on the interest earned on the balances within the Impact Fee Sub-Fund. This does not apply if the City
29 has established extraordinary reasons to not use the funds collected within 10 years. Impact fees shall be
30 considered expended or encumbered on a first in, first out basis.

31 B. If refunds are warranted, the City will notify potential claimants of the refund by mail. Potential claimants
32 must be the current owner of record of the property on which the fee was assessed. Eligible claimants must
33 respond to the notice provided by the City within one year.

34 **10.31.150 Appeals.**

35 A. Any applicant may appeal the assessed fee associated with their permit in accordance with the provisions
36 of Chapter 1.23 of the Tacoma Municipal Code. Applicants must pay the impact fees in full to obtain a
37 permit and appeal the decision. Applicants may appeal any of the following aspects of their impact fees:

- 38 1. Determinations of the Director regarding the applicability of the fee; or
- 39 2. Determinations of the Director regarding an independent fee calculation; or
- 40 3. Any other decision the Director is authorized to make regarding the fee.

41 B. Any appeal shall be filed with the City Clerk no later than 21 days following the date on which the
42 determination of the Department was delivered to the taxpayer. Failure to follow the appeal procedures in
43 this section shall preclude the taxpayer’s right to appeal.



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C. The Office of the Hearing Examiner shall, as soon as practicable, fix a time and place for the hearing of such appeal, and shall cause a notice of the time and place thereof to be delivered or mailed to the parties. The hearing shall be conducted in accord with the provisions of Chapter 1.23 of the Tacoma Municipal Code.

D. The appellant taxpayer shall have the burden of proving by a preponderance of the evidence that the determination of the Department is incorrect.

E. Following the hearing, the Hearing Examiner shall enter a decision on the appeal, supported by written findings and conclusions in support thereof. A copy of the findings, conclusions and decision shall be mailed to the appellant taxpayer and to the Department. The decision shall state the correct amount of the tax, interest, or penalty owing.

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