



TO: Elizabeth Pauli, City Manager
FROM: Kathryn Johnston, Budget Officer, Office of Management and Budget
 Andy Cherullo, Director 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 12, 2022

SUMMARY AND PURPOSE:

Setting November 1, 2022 as the date for the City of Tacoma’s public hearing on the Ad Valorem levies for general property tax and emergency medical services for the 2023 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. Property Tax projections are also included as part of the budget engagement process which occurred over the summer and fall of 2022.

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.

Alternative(s)	Positive Impact(s)	Negative Impact(s)
1. Do not set public hearing date.		Not setting a public hearing date would lead to non-compliance with State law and may impact the City’s ability to collect property tax in 2023.



City of Tacoma

City Council Action Memorandum

STAFF/SPONSOR RECOMMENDATION:

Staff recommends that the City of Tacoma set Tuesday, November 1, 2022 as the date of public hearings on property tax revenues to be collected for the 2023 fiscal year.

FISCAL IMPACT:

There is no fiscal impact to set the public hearing dates.