



TO: Hyun Kim, Interim City Manager
FROM: Andy Cherullo, Finance Director
COPY: City Council and City Clerk
SUBJECT: Resolution – Setting the Date for Public Hearing on Ad Valorem Levies for the General Property Tax and Emergency Medical Services
DATE: October 15, 2025

SUMMARY AND PURPOSE:

Setting October 28, 2025, as the date for public hearings for the Ad Valorem levies for the General Property Tax and Emergency Medical Services for the 2026 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 increase 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 provisions 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 the general property tax and emergency medical services on October 28, 2025.

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 of Tacoma, 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/SPONSOR RECOMMENDATION:

Staff recommends that the City Council, as governing body for the City of Tacoma, set October 28, 2025, as the date for the public hearings on the Ad Valorem levies for the General Property Tax and Emergency Medical Services to be collected for the 2026 fiscal year.

FISCAL IMPACT:

There is no fiscal impact to this resolution, it is simply setting a date for public hearings.