



Notice of Public Hearing

October 16, 2024

On Tuesday, October 29, 2024, at approximately 5:15 p.m., the City Council will conduct a public hearing on the proposed Emergency Medical Services tax levy for 2025 and the proposed Ad Valorem tax levy for 2025.

For additional details, please see the attached information.

The meeting will be conducted in a hybrid format that includes an in-person component and a remote option. To attend in person, the meeting will be held in the Council Chambers, on the first floor of the Tacoma Municipal Building, located at 747 Market Street. The meeting can be attended remotely by dialing 253-215-8782 or through Zoom at www.zoom.us/j/84834233126, and entering the meeting ID 848 3423 3126, and passcode 349099 when prompted. Council meetings are also available live on TV Tacoma and Facebook.

Oral comments will be taken during the City Council meeting. Those wishing to submit written comments may do so by email to the City Clerk's Office at cityclerk@cityoftacoma.org or by mail at 733 Market Street, Room 11, Tacoma, WA 98402, by 5:00 p.m., on Monday, October 28, 2024. Written comments will be compiled, forwarded to the City Council, and posted on the City's webpage at www.cityoftacoma.org/writtencomments.

Resolution No. 41537, which set the public hearing date, can be viewed in its entirety on the City's website at www.cityoftacoma.org/recentlegis by clicking on the link for the October 15, 2024, meeting, or by requesting a copy from the City Clerk's Office at cityclerk@cityoftacoma.org or 253-591-5505.

For more information, please contact Katie Johnston, Budget Officer, at 253-591-5063, or kjohnston2@cityoftacoma.org.

Nicole Emery
City Clerk



The City of Tacoma does not discriminate on the basis of disability in any of its programs, activities, or services. To request this information in an alternative format or to request a reasonable accommodation, please contact the City Clerk's Office at 253-591-5505, at least 24 hours prior to the meeting time. TTY or speech-to-speech users please dial 711 to connect to Washington Relay Services.



City of Tacoma
Finance Department
Office of Management & Budget

City Council Public Hearing
2024 Ad Valorem Tax
October 29, 2024

A. SUBJECT OF HEARING

Setting of the 2025 Ad Valorem levies for General Property and the Emergency Medical Services taxes.

B. BACKGROUND

RCW 84.55.120: Public hearing - Taxing district's revenue sources - Adoption of tax increase by ordinance or resolution.

(1) A taxing district, other than the state, that collects regular levies must 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 must 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, must 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.

(2) If the taxing district is otherwise required to hold a public hearing on its proposed regular tax levy, a single public hearing may be held on this matter.

(3)(a) Except as provided in (b) of this subsection (3), no increase in property tax revenue may be authorized by a taxing district, other than the state, except by adoption of a separate ordinance or resolution, pursuant to notice, specifically authorizing the increase in terms of both dollars and percentage. The ordinance or resolution may cover a period of up to two years, but the ordinance must specifically state for each year the dollar increase and percentage change in the levy from the previous year.

(b) Exempt from the requirements of (a) of this subsection are increases in revenue resulting from the addition of:

(i) New construction;

(ii) Increases in assessed value due to construction of wind turbine, solar, biomass, and geothermal facilities, if such facilities generate electricity and the property is not included elsewhere under this section for purposes of providing an additional dollar amount. The property may be classified as real or personal property;

(iii) Improvements to property;

(iv) Any increase in the value of state-assessed property; and

(v) Any increase in the assessed value of real property, as that term is defined in RCW 39.114.010, within an increment area as designated by any local government in RCW 39.114.020 provided that such increase is not included elsewhere under this section. This subsection (3)(b)(v) does not apply to levies by the state or by port districts and public utility districts for the purpose of making required payments of principal and interest on general indebtedness.

[2021 c 207 § 11; 2014 c 4 § 5; 2006 c 184 § 6; 1997 c 3 § 209 (Referendum Bill No. 47, approved November 4, 1997); 1995 c 251 § 1.]

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