



# UTILITY TAXES

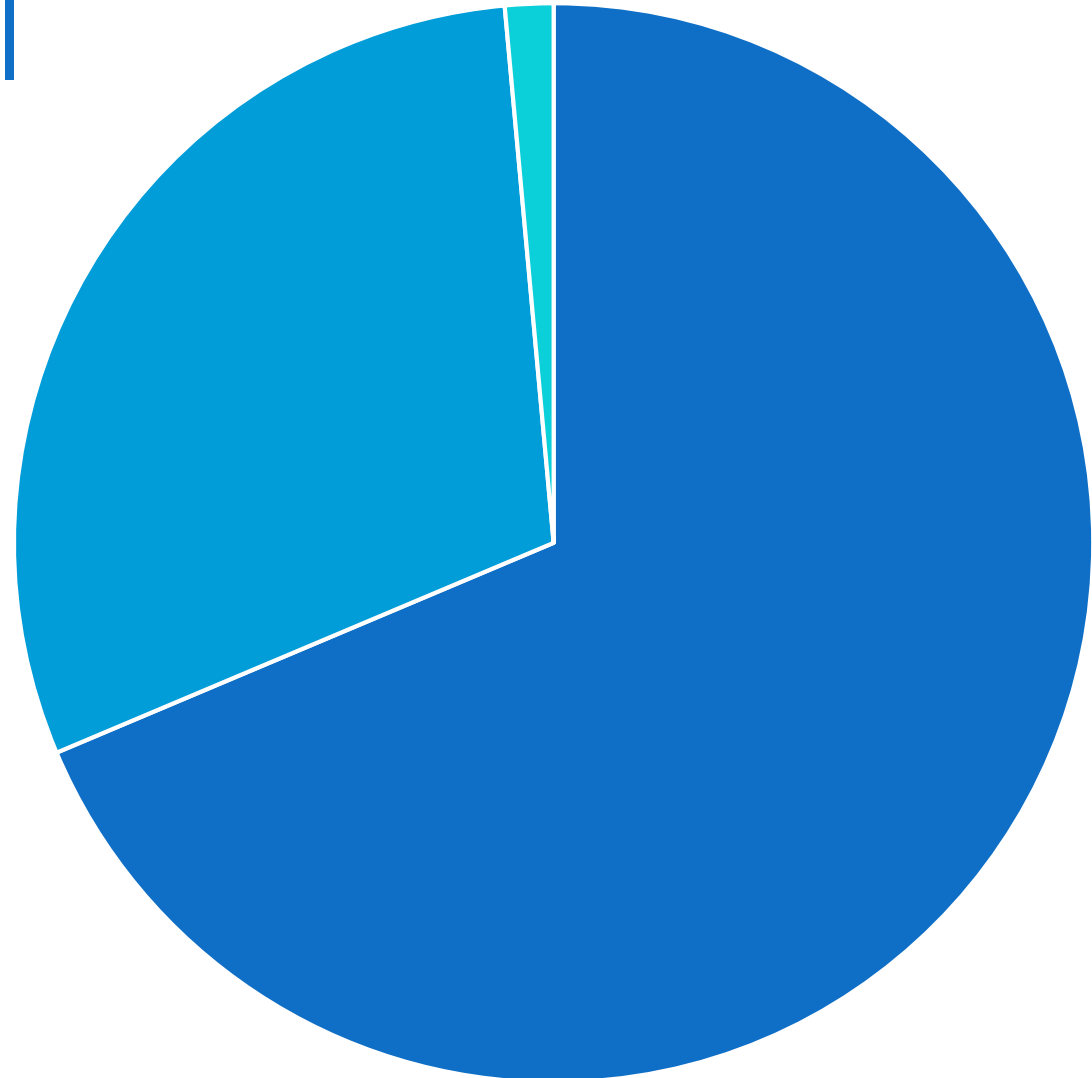
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City of Camas

2023-2024 Budget Preparation

# Three-Legged Stool

- Property Tax \$14,498,264
- Sales Tax \$6,317,091
- Utility Tax \$306,023



# What are utility taxes?

Utility taxes are levied on the gross operating revenues earned by private utilities operating within a city and by the city's own utilities.

Utility taxes are levied on the utility NOT the customer. Confusion for the customer is when the utility lists the tax on the customer's bill. The tax must be paid from the utility revenues and not the customer pass through.

RCW 35A.82.020

Utility	3% Revenue Estimate
Stormwater	\$63,375
Solid Waste	\$97,992
Water	\$157,906
Sewer	\$296,000
Total	\$615,273

# Possible Revenue Generation

	Residence 1			Residence 2			Residence 3		
<b>City Utilities</b>	Bi-monthly	3% Util Tax	Bi-Monthly Total	Bi-monthly	3% Util Tax	Bi-Monthly Total	Bi-monthly	3% Util Tax	Bi-Monthly Total
Water	\$ 144.50	\$ 4.34	\$ 148.84	\$ 74.90	\$ 2.25	\$ 77.15	\$ 316.18	\$ 9.49	\$ 325.67
Sewer	\$ 142.12	\$ 4.26	\$ 146.38	\$ 82.06	\$ 2.46	\$ 84.52	\$ 283.69	\$ 8.51	\$ 292.20
Garbage	\$ 43.10	\$ 1.29	\$ 44.39	\$ 29.30	\$ 0.88	\$ 30.18	\$ 33.90	\$ 1.02	\$ 34.92
Stormwater	\$ 26.32	\$ 0.79	\$ 27.11	\$ 26.32	\$ 0.79	\$ 27.11	\$ 26.32	\$ 0.79	\$ 27.11
<b>Total</b>	\$ 356.04	\$ 10.68	\$ 366.72	\$ 212.58	\$ 6.38	\$ 218.96	\$ 660.09	\$ 19.80	\$ 679.89
<b>Annualized</b>	\$ 2,136.24	\$ 64.09	\$ 2,200.33	\$ 1,275.48	\$ 38.26	\$ 1,313.74	\$ 3,960.54	\$ 118.82	\$ 4,079.36

# 3% UTILITY TAX SCENARIOS

	Downtown Business			Industrial Customer		
City Utilities	Bi-monthly	3% Util Tax	Bi-Monthly Total	Monthly	3% Util Tax	Monthly Total
Water	\$ 654.59	\$ 19.64	\$ 674.23	\$ 30,121.25	\$ 903.64	\$ 31,024.89
Sewer	\$ 1,270.41	\$ 38.11	\$ 1,308.52	\$ 64,047.87	\$ 1,921.44	\$ 65,969.31
Garbage	\$ 247.54	\$ 7.43	\$ 254.97	\$ 247.54	\$ 7.43	\$ 254.97
Stormwater	\$ 52.64	\$ 1.58	\$ 54.22	\$ 1,056.96	\$ 31.71	\$ 1,088.67
<b>Total</b>	\$ 2,225.18	\$ 66.76	\$ 2,291.94	\$ 95,473.62	\$ 2,864.21	\$ 98,337.83
<b>Annualized</b>	<b>\$ 13,351.08</b>	<b>\$ 400.53</b>	<b>\$ 13,751.61</b>	<b>\$ 1,145,683.44</b>	<b>\$ 34,370.50</b>	<b>\$ 1,180,053.94</b>

# 3% UTILITY TAX SCENARIOS

# Low Income or Disabled Citizen Options

## - Tax Rebate

- Customer would apply for the rebate in January-April each year. Requirements would include:
  - 65 years or older or have a disability as defined by RCW
  - Live within City limits
  - Meets income level as defined by HUD and proof with IRS forms or the last two months of bank statements
  - Have copies of full bills

## - Tax Exemption

- Customers would apply by instead of a rebate, there would be an exemption for City utilities.

# Process to implement

1. Public  
Hearing

2. Ordinance  
should include  
a referendum  
clause