



Staff Report – Public Hearing 2023 Property Tax Levies

November 21, 2022 Regular Meeting

Public Hearing for 2023 Property Tax Levies

Presenter: Cathy Huber Nickerson, Finance Director

Time Estimate: 10 minutes

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SUMMARY: Property taxes are the primary revenue source for funding of general fund services and emergency medical services for the City of Camas. Property taxes are complicated with different limitations but the one limit which requires City Council’s annual consideration is the Levy Increase Limit. In Washington State, property taxes increases are not based on the increasing value of properties but rather on the amount of property taxes that are assessed from the prior year. Each year’s levy may be increased by no more than 1% or the Implicit Price Deflator (IPD) whichever is less. The IPD is the percentage change in the implicit price deflator for personal consumption as published by the Bureau of Economic Analysis by September 25th. The IPD for the 2022 property tax levy 6.457%. Therefore, the lawful highest levy would be 1% increase.

EQUITY CONSIDERATIONS:

What are the desired results and outcomes for this agenda item? To hear and consider public comment regarding the 1% property tax increase.

What’s the data? What does the data tell us? The data from previous studies show that eliminating cross-staffing at this station will improve response times and service coverage to the citizens in our response area.

How have communities been engaged? Are there opportunities to expand engagement? The public had an opportunity to address Council at the Workshop on September 19, 2022 and has an opportunity to comment in this public hearing

Who will benefit from, or be burdened by this agenda item? All property owners in the City of Camas will be impacted by this agenda item.

What are the strategies to mitigate any unintended consequences? The Clark County Assessor’s Office can provide exemptions for homeowners who are within certain age and income groups as well as homeowners who may be disabled.

Does this agenda item have a differential impact on underserved populations, people living with disabilities, and/or communities of color? Please provide available data to illustrate this

impact. The Clark County Assessor's Office can provide exemptions for homeowners who are within certain age and income groups as well as homeowners who may be disabled.

Will this agenda item improve ADA accessibilities for people with disabilities? This agenda item can provide funding for ADA accessibility projects such as the street and sidewalk improvements and crossings.

What potential hurdles exists in implementing this proposal (include both operational and political)? N/A

How will you ensure accountabilities, communicate, and evaluate results? N/A

How does this item support a comprehensive plan goal, policy or other adopted resolution? This item contributes to ensuring sufficient revenue to meet the City's desired level of service.

RECOMMENDATION: Staff recommends Council open a public hearing to consider public comment regarding the increase in property taxes of 1%.