

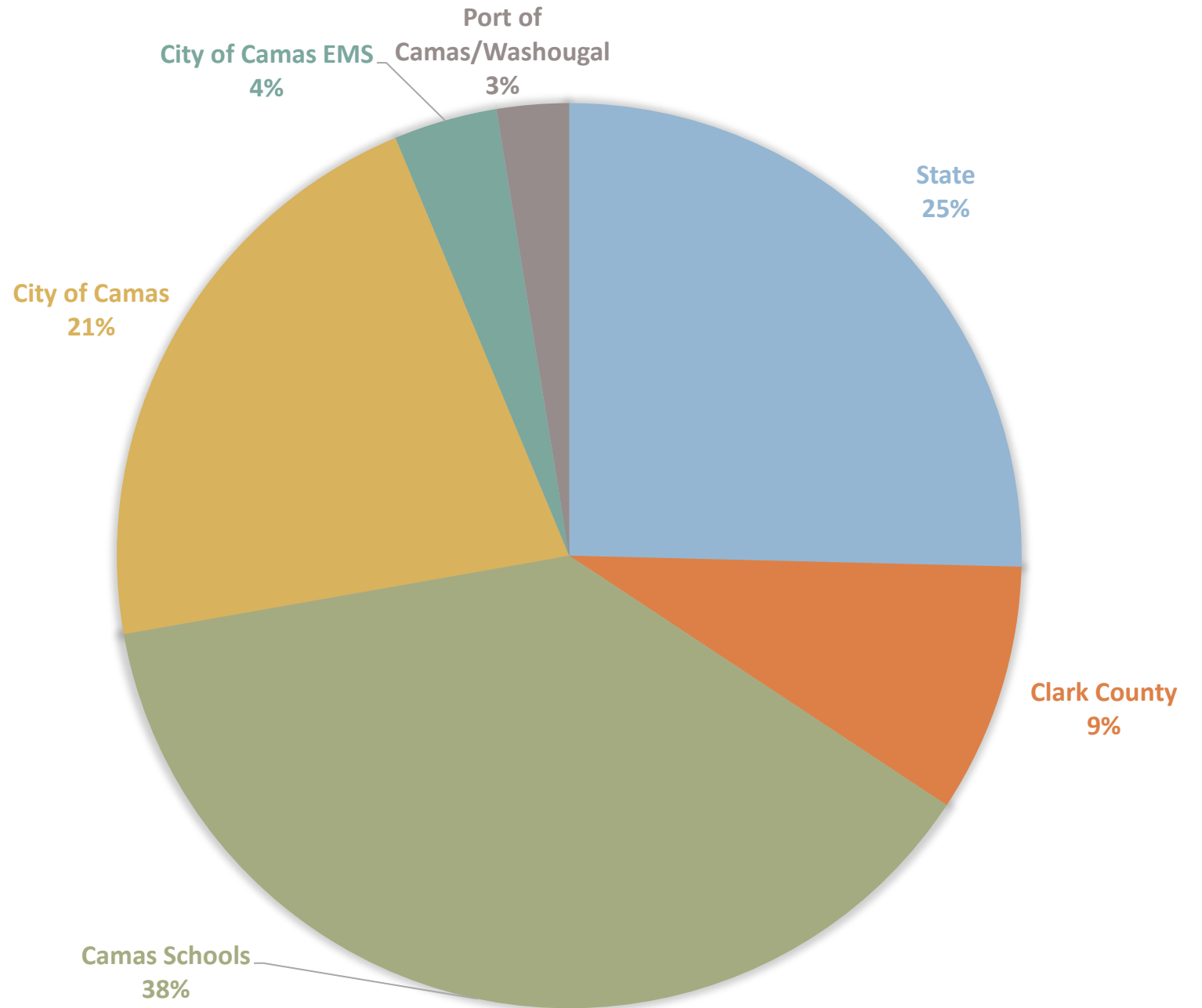


# Camas/RFA Property Tax Presentation

---

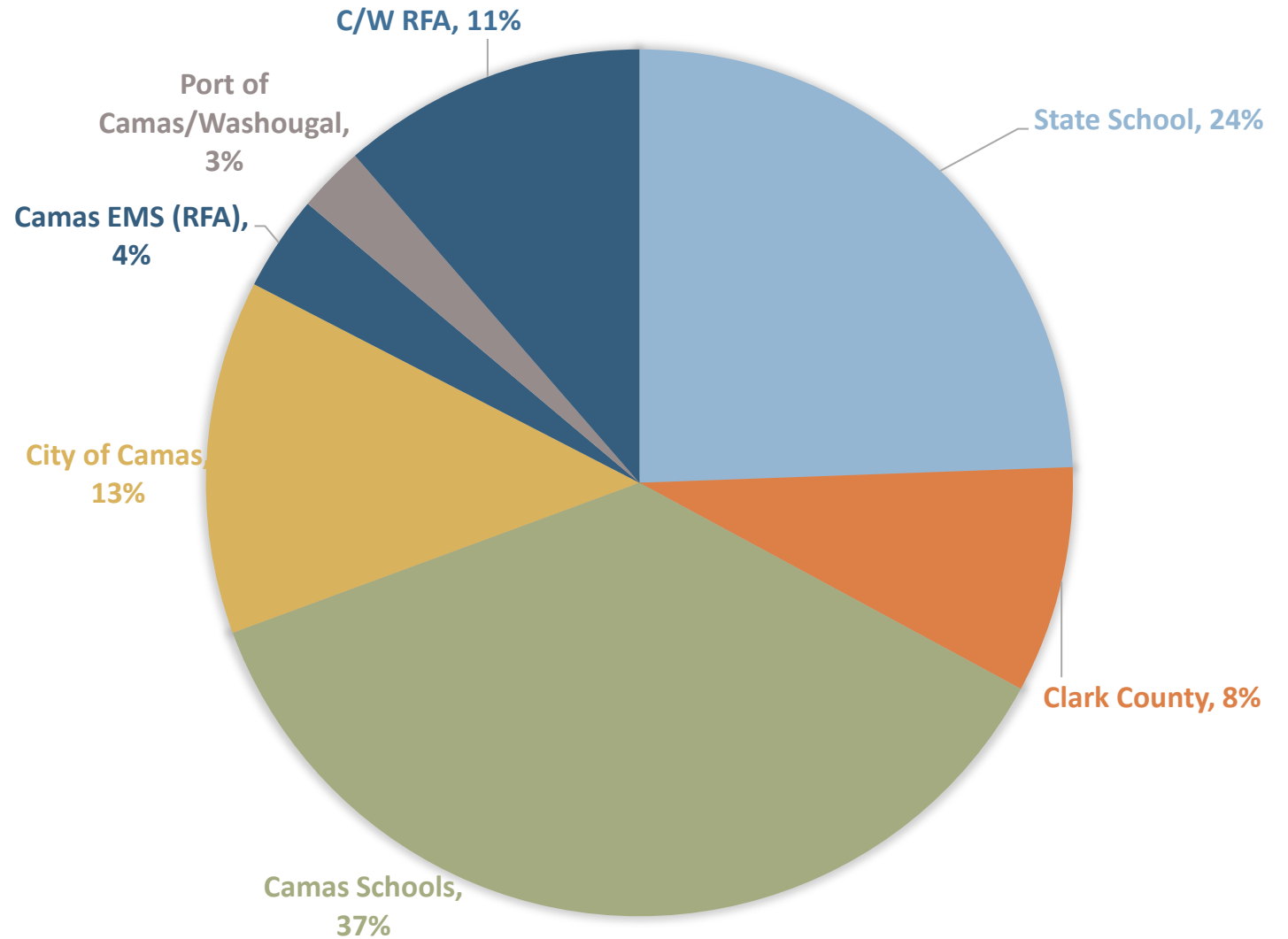
REGIONAL FIRE AUTHORITY – CITY OF CAMAS LEVY INTENT

# Current Property Tax Bill in Camas



# Proposed with C/W RFA Property Tax Bill in Camas

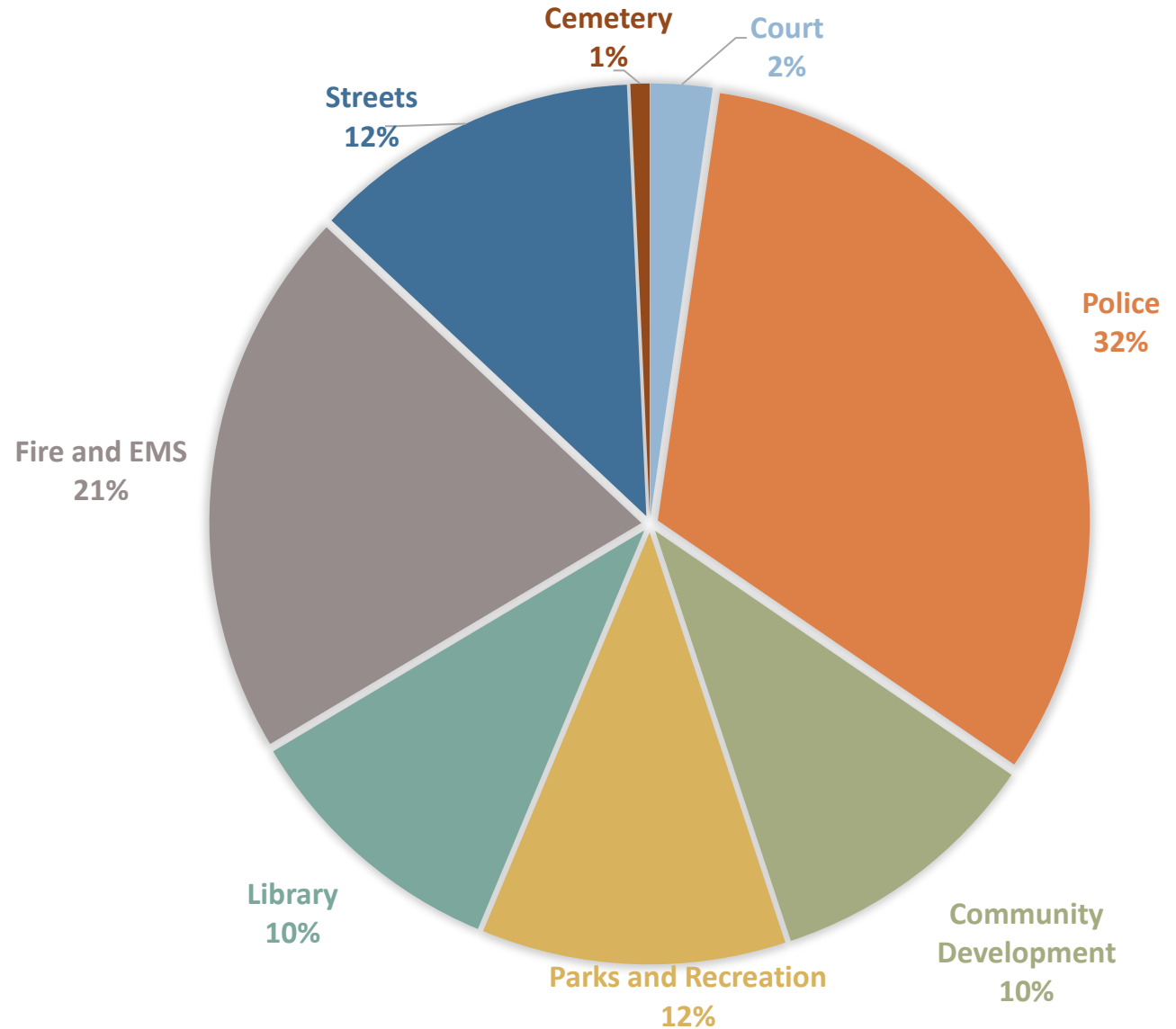
Includes  
reduced Camas  
property tax  
levy of \$0.71 for  
RFA





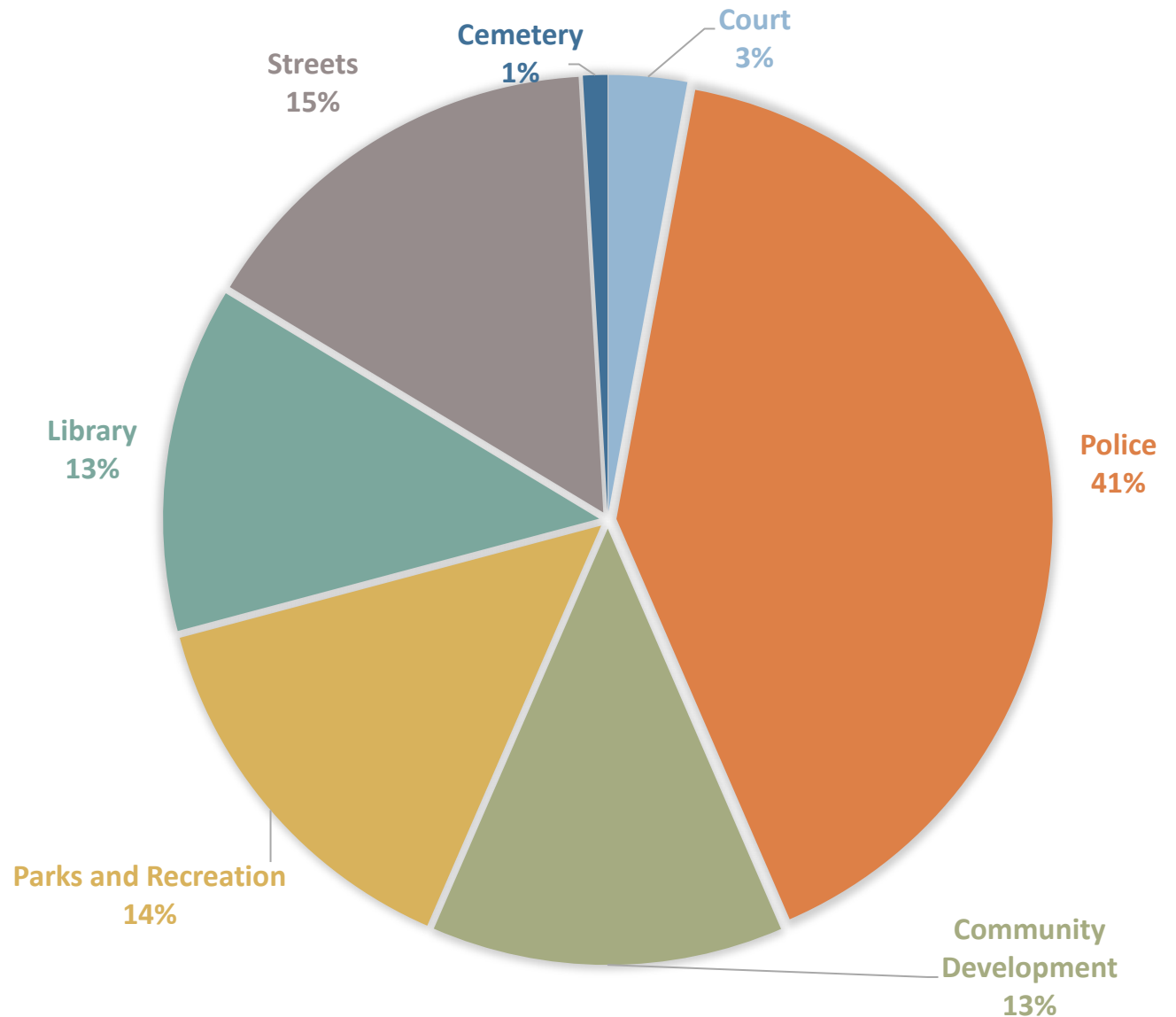
# Current City Services Supported by Property Taxes

For 2025  
\$26,329,513

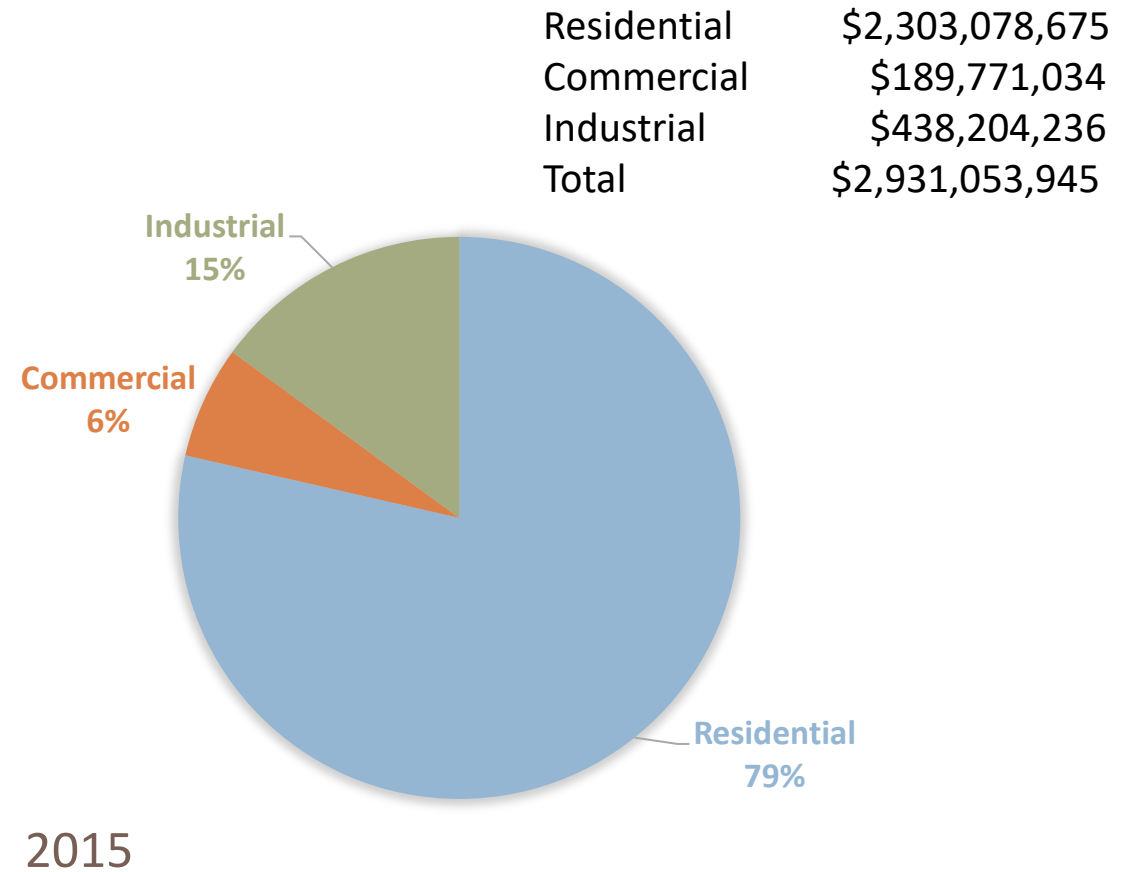
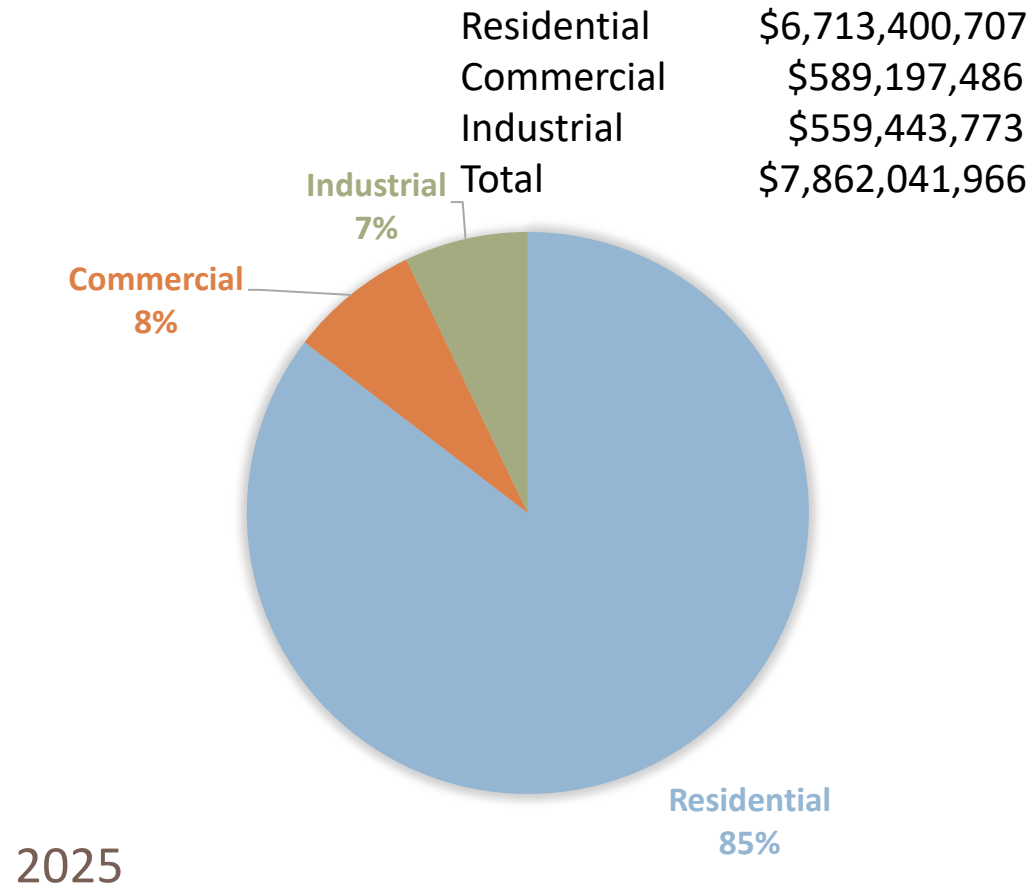


Proposed City  
Services post  
C/W RFA  
Supported by  
Property Taxes

2025 Budget of  
\$20,605,684



# Who Pays Property Taxes in Camas?



# Calculating a tax levy

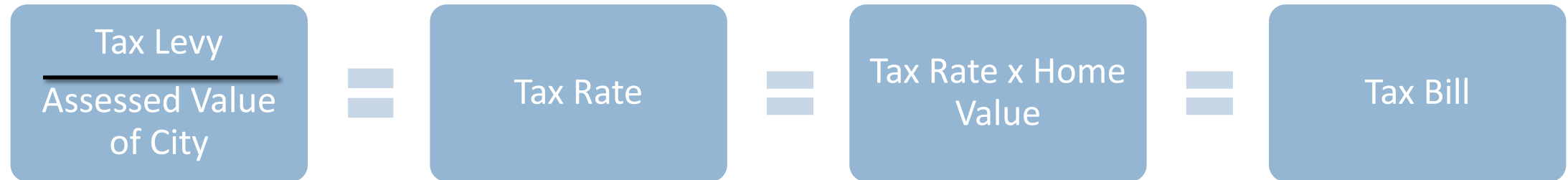
The levy process is simple:

- The amount of money needed by the City's budget divided by the value of all the taxpayers' properties in the City.
- This equals the tax rate for the City
- This rate is then levied on the taxpayer's property per \$1,000

# City Property Tax Formula

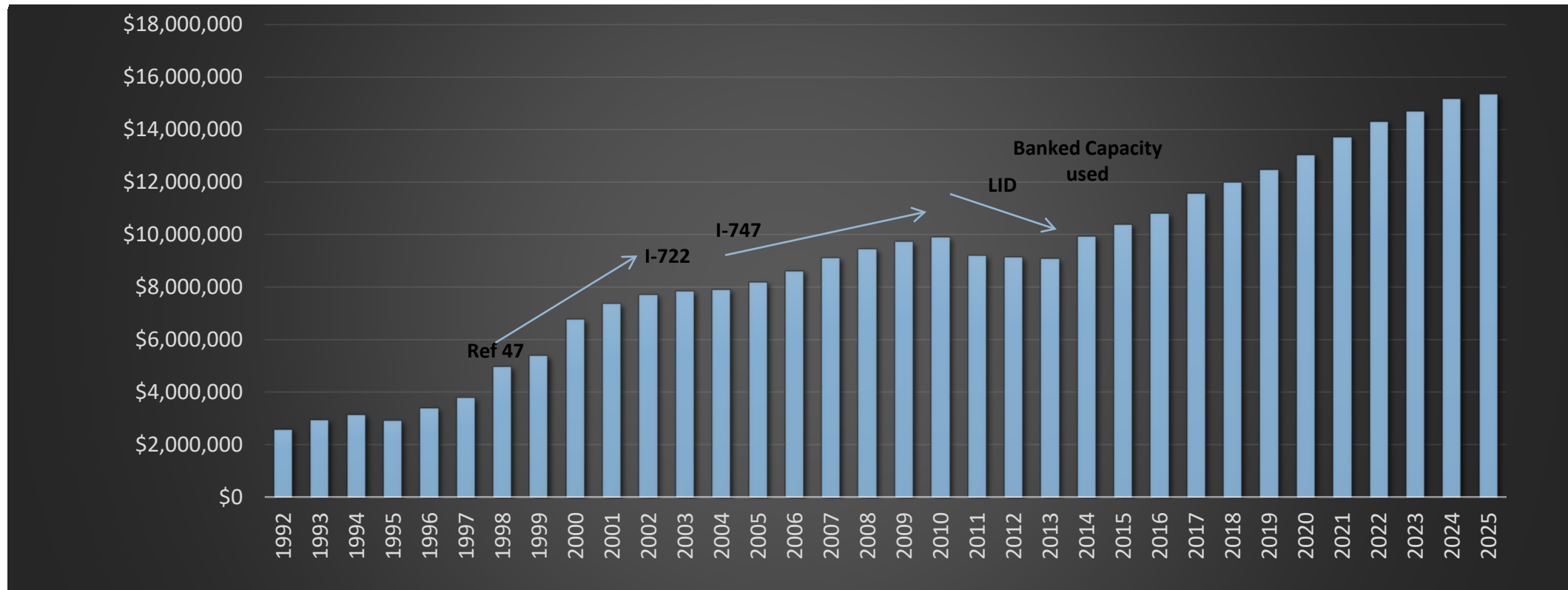
---

Tax Levy is limited by 1% or IPD whichever is lower





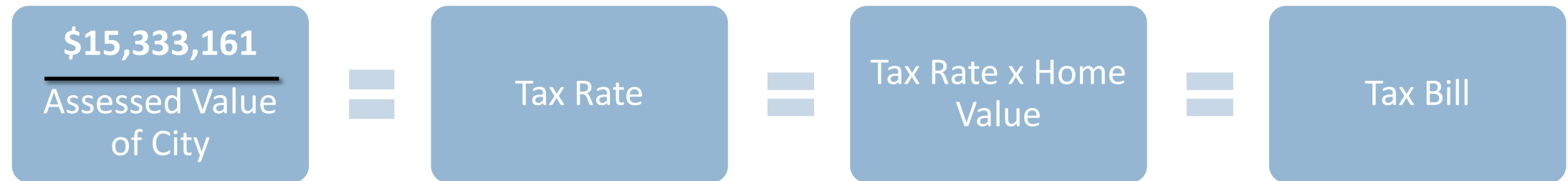
# Lawful Tax Levy

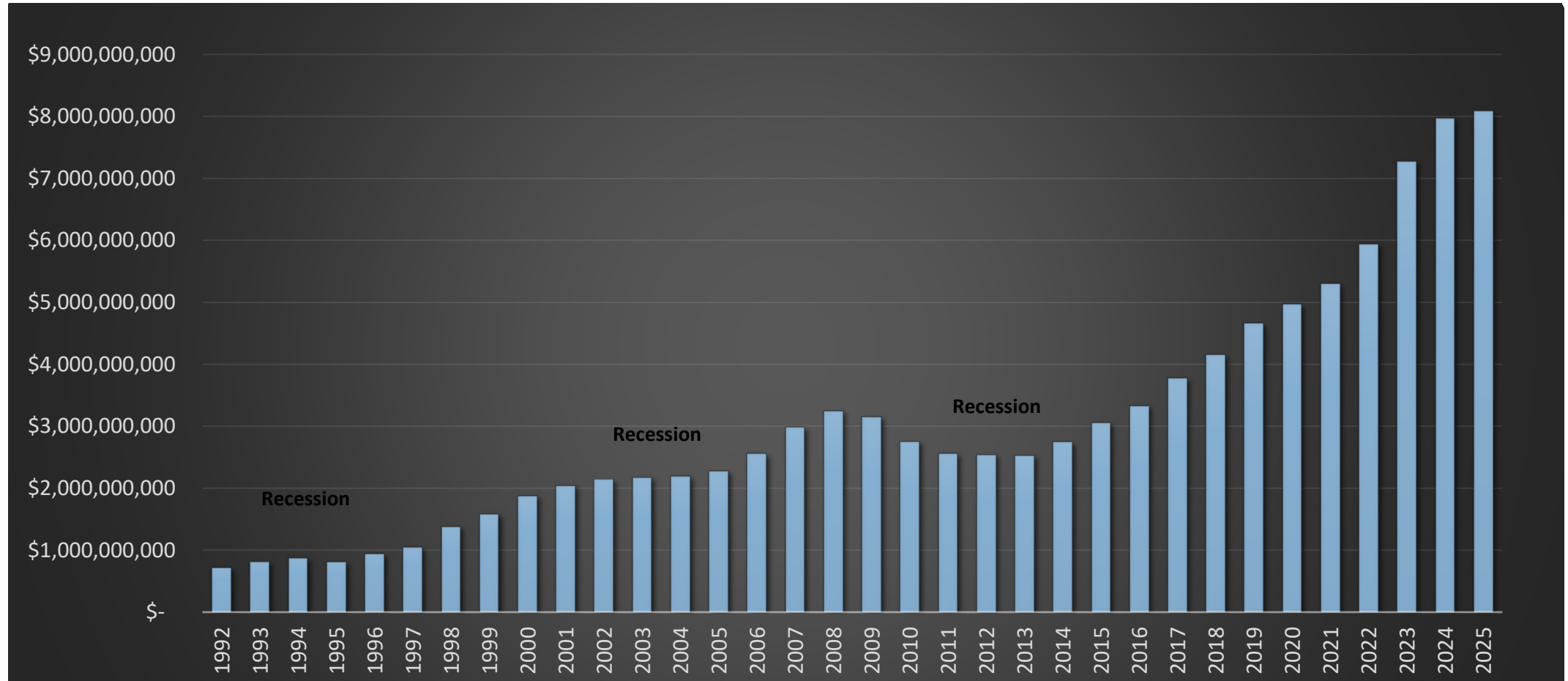


# City Property Tax Formula

---

City can increase 2024 tax levy of \$15,181,347 by 1% which equals \$151,813.  
Tax Levy of \$15,333,160 (\$15,181,347+\$151,813) which becomes the base amount for future calculations

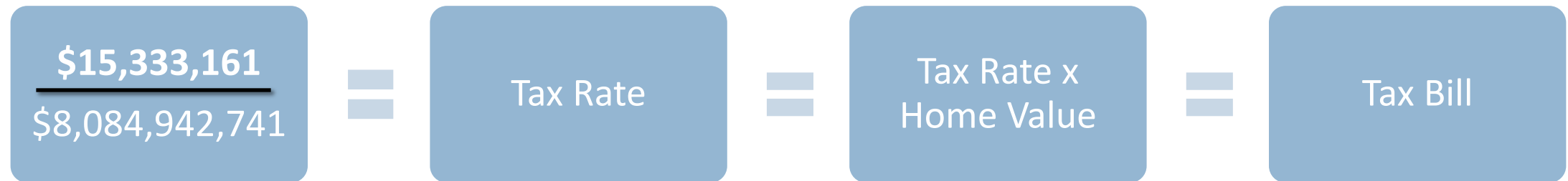




# Assessed Value

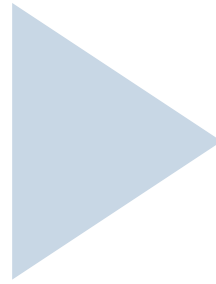
# City Property Tax Formula

---



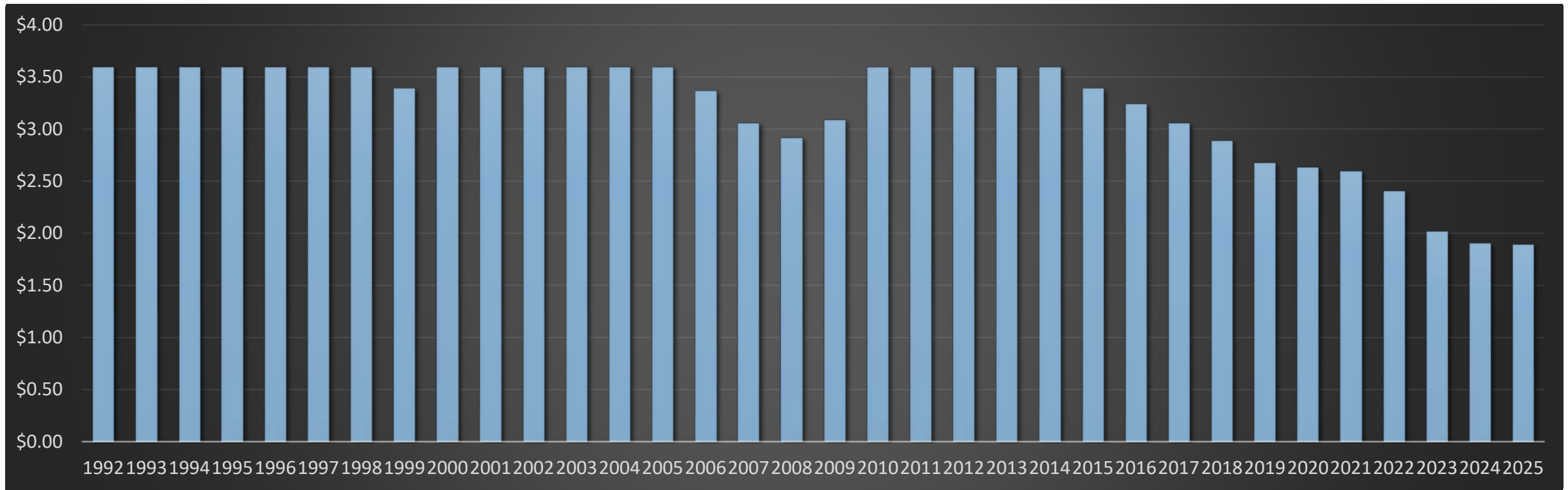
Clark County Assessor's Office values property for an Assessed Value amount.  
Goal is market value, but it is a snapshot in time.  
Comparable sales are used.  
Annual valuations are done but physical assessments are on a cycle.

Tax Rate is the  
amount of Tax  
Levy divided by  
assessed value  
multiplied by  
\$1,000



In 2024 it is  
\$1.90591 per  
\$1,000

Tax Rate



# Tax Rates



City	Tax Levy	Note
Battle Ground	\$1.0139	No Fire/Library
<b>Camas</b>	<b>\$1.9059</b> <b>(\$0.9209)</b>	<b>With Fire/Library</b> <b>(no Fire/Library)</b>
LaCenter	\$0.8107	No Fire/Library
Ridgefield	\$0.6121	No Fire/Library
Vancouver	\$2.0858	No Library
Washougal	\$1.5321 (\$0.6521)	No Library No Fire
Woodland	\$0.7126	No Fire/Library
Yacolt	\$1.0927	No Fire/Library

## Comparison Tax Rates by City (2024)

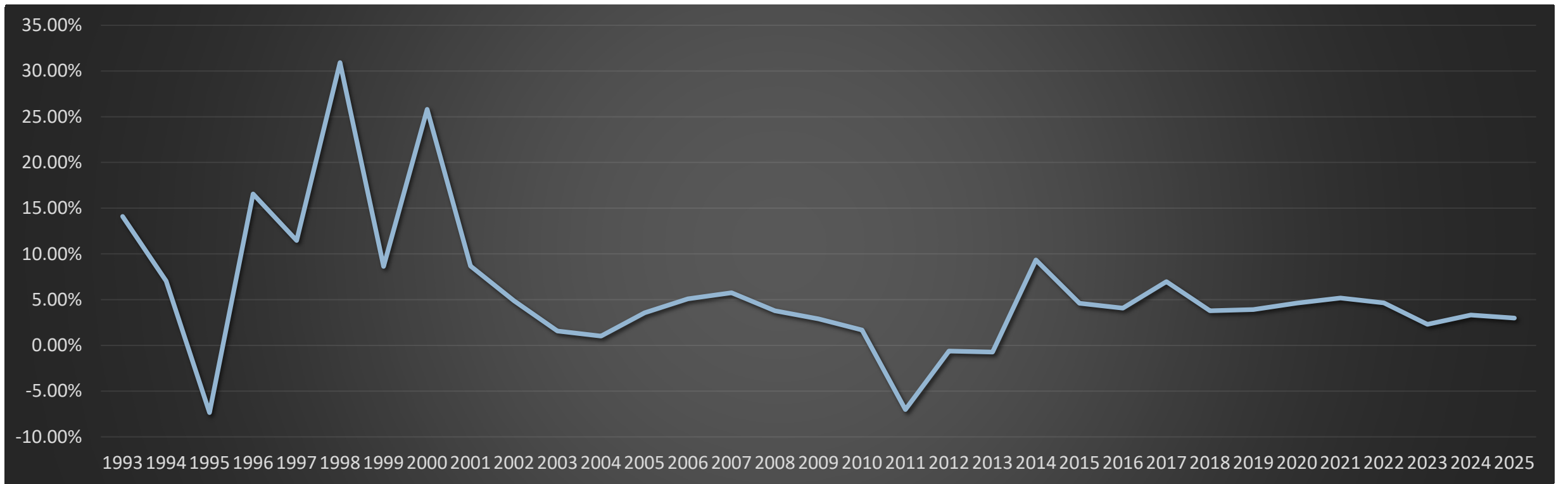
---

# City Property Tax Formula

---

$$\frac{\$15,333,161}{\$8,084,942,741} = \$1.89651 = \$1.89651 \times \text{Home Value} = \text{Tax Bill}$$

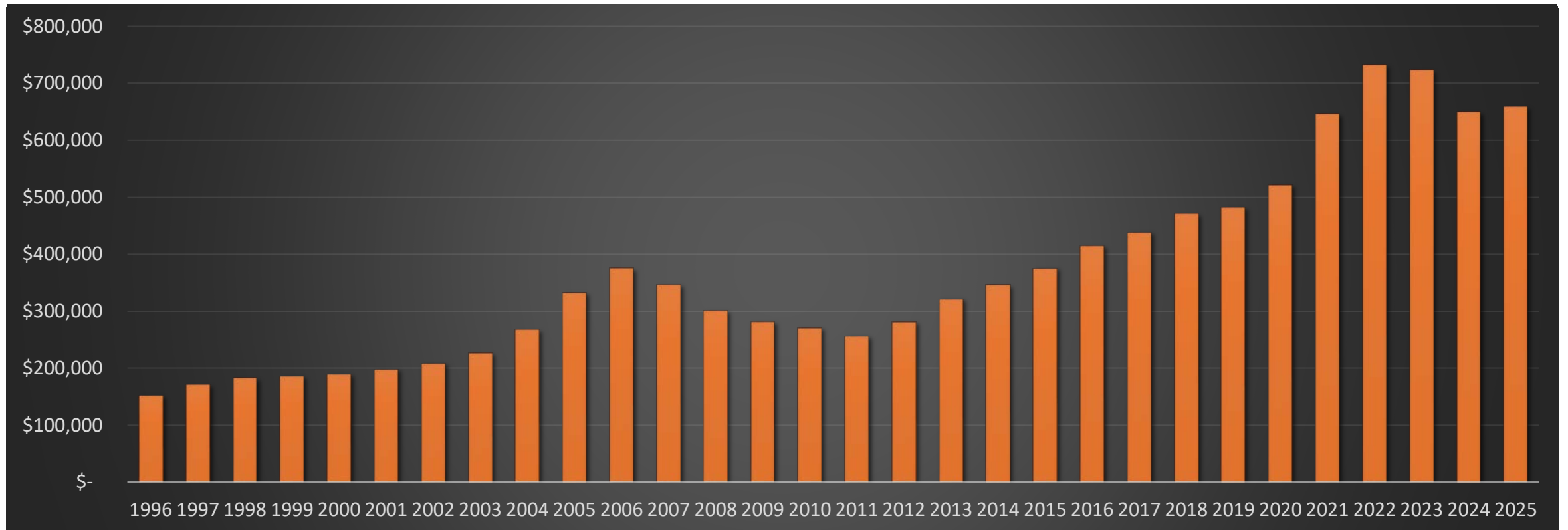
Assessed value is an estimate from the Assessor's Office but the final assessed value should be available soon



# Tax Levy Growth

# Home Values

---



# City Property Tax Formula

---

$$\frac{\$15,333,161}{\$8,084,942,741} = \$1.89651 = \$1.89651 \times \$658,861 / \$1,000 = \$1,250$$

Assessed value is an estimate from the Assessor's Office but the final assessed value should be available soon

The \$1,250 is 21% of the overall tax bill of a Camas taxpayer in 2025.

So is Property  
Tax only  
limited to  
1%?

No, new construction can increase to tax collections.

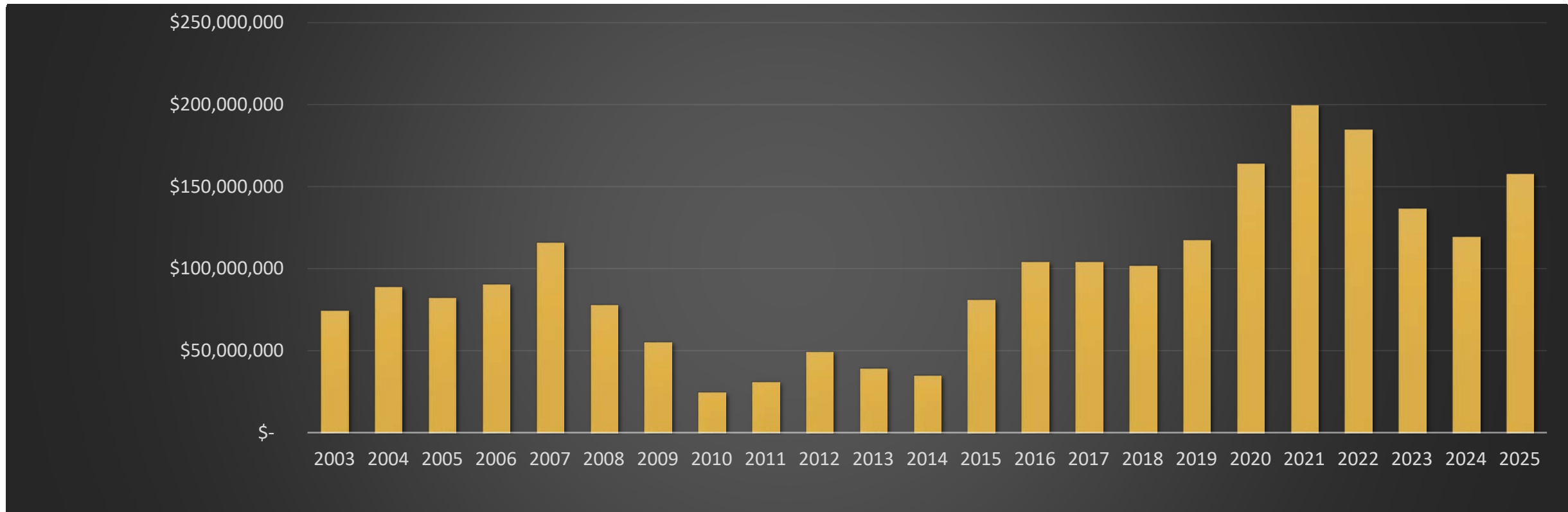
- New construction is added on by the Assessor's Office with a cutoff typically in mid-summer.
- New construction is calculated by:

Construction assessed value X prior year levy



# New Construction Values

---



# City Property Tax Formula

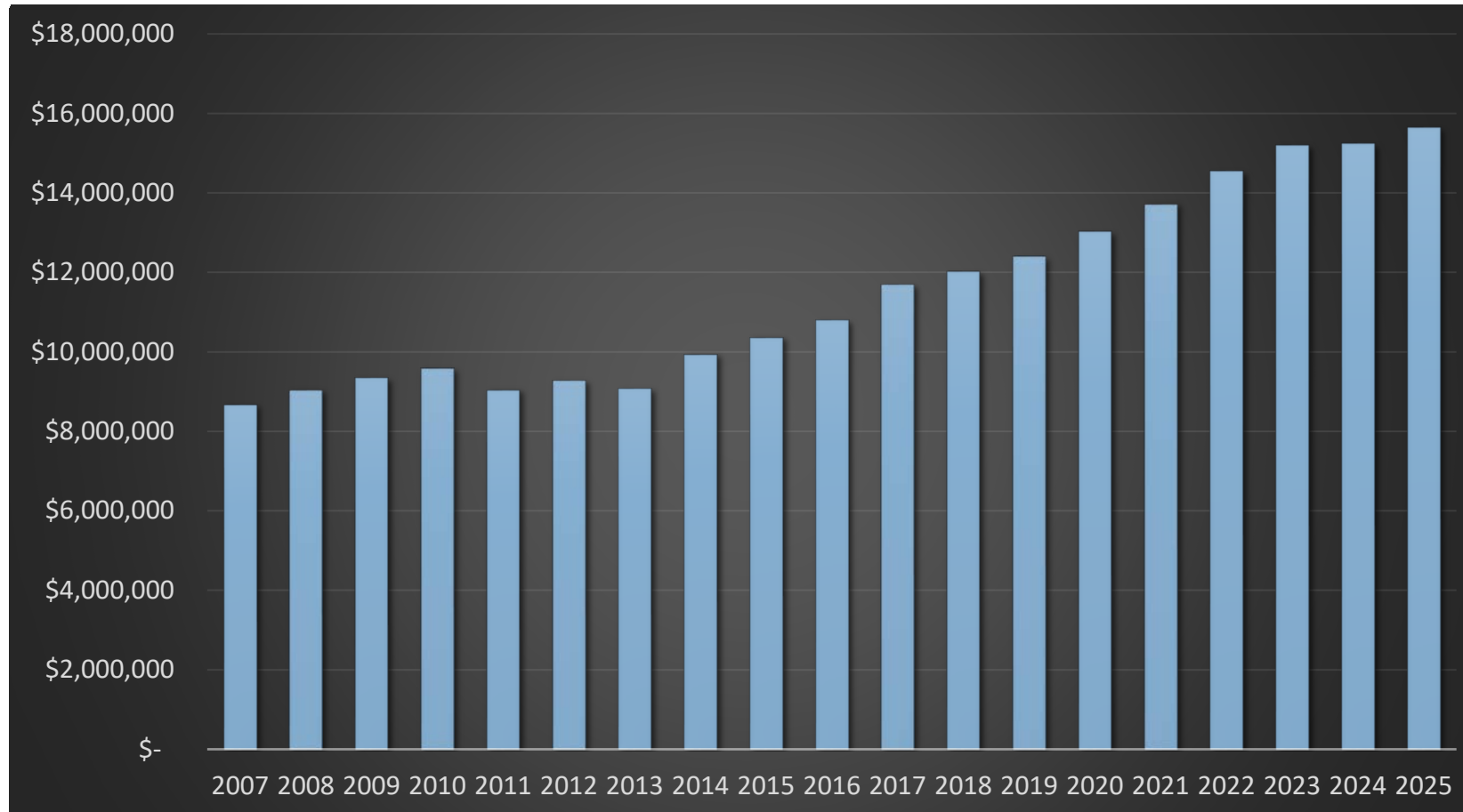
---

$$\begin{aligned} & \left( \$157,788,058 \times 1.90591 / \$1,000 = \$300,729 \right) \\ & + \\ & \left( \frac{\$15,333,161}{\$8,084,942,741} \right) = \$1.8967 / \$1,000 = \$1.8967 \times \$658,861 / \$1,000 = \$1,250 \end{aligned}$$

Assessed value is an estimate from the Assessor's Office but the final assessed value should be available soon

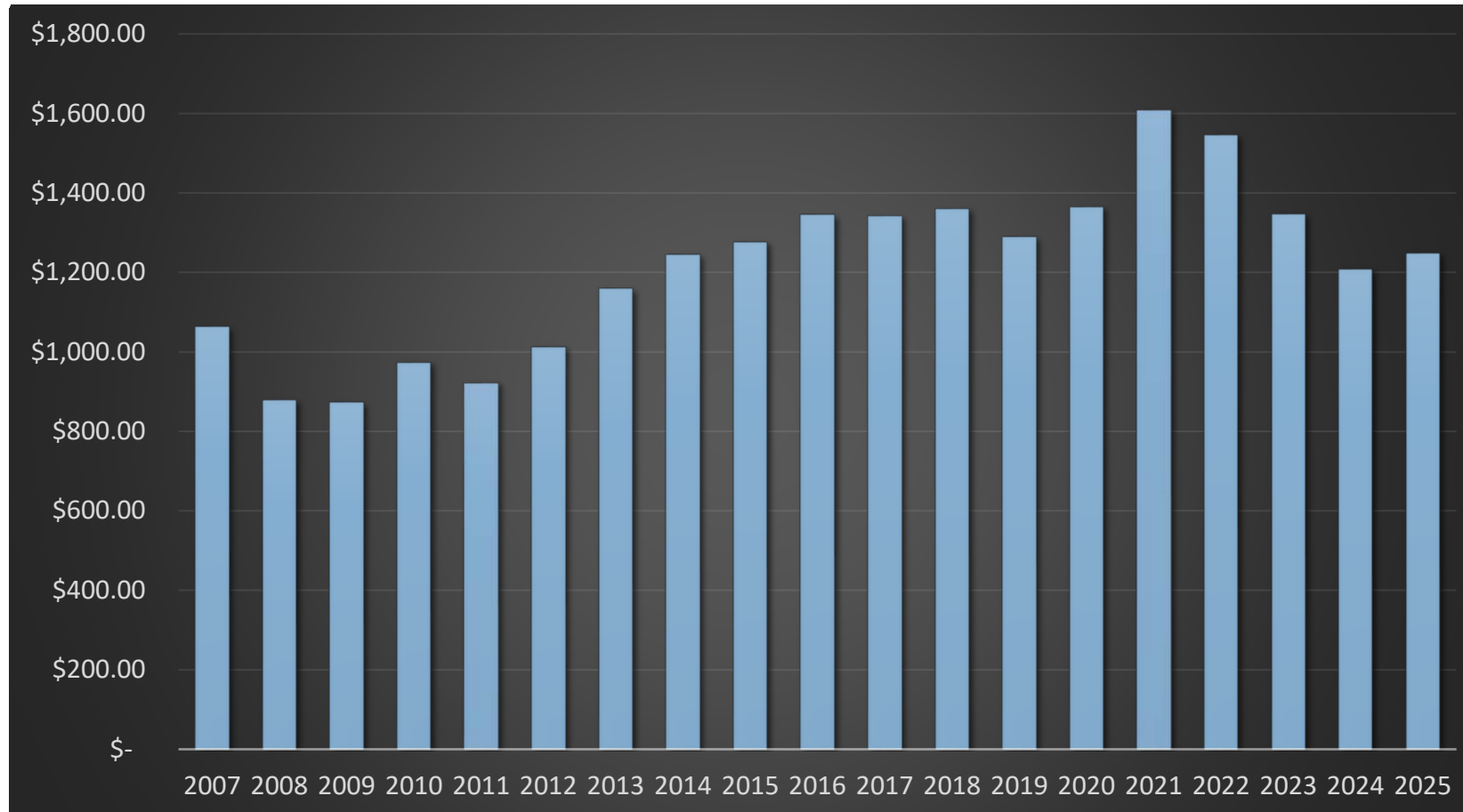
# Tax Collections

---

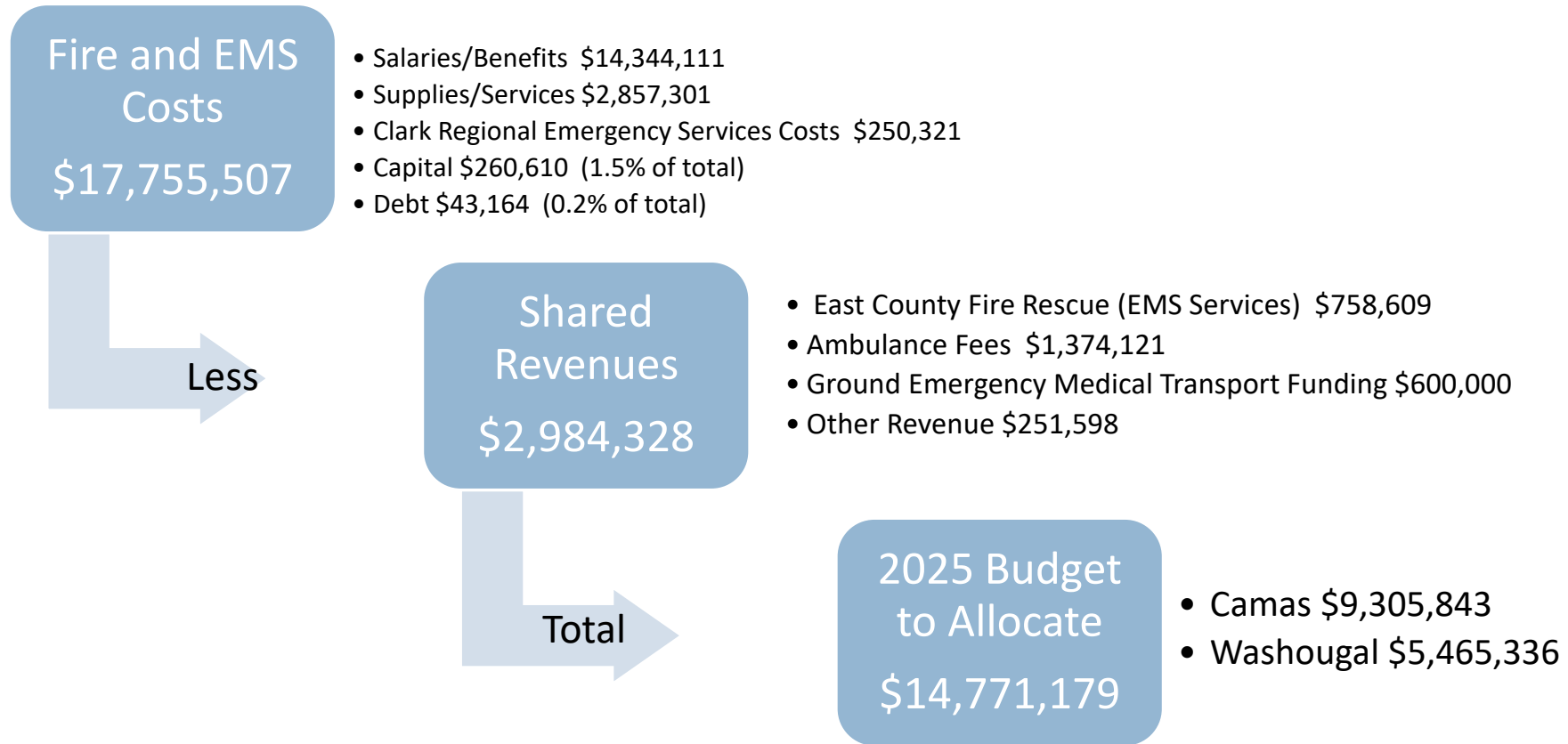


# City Tax Bill (Median Home Price)

---

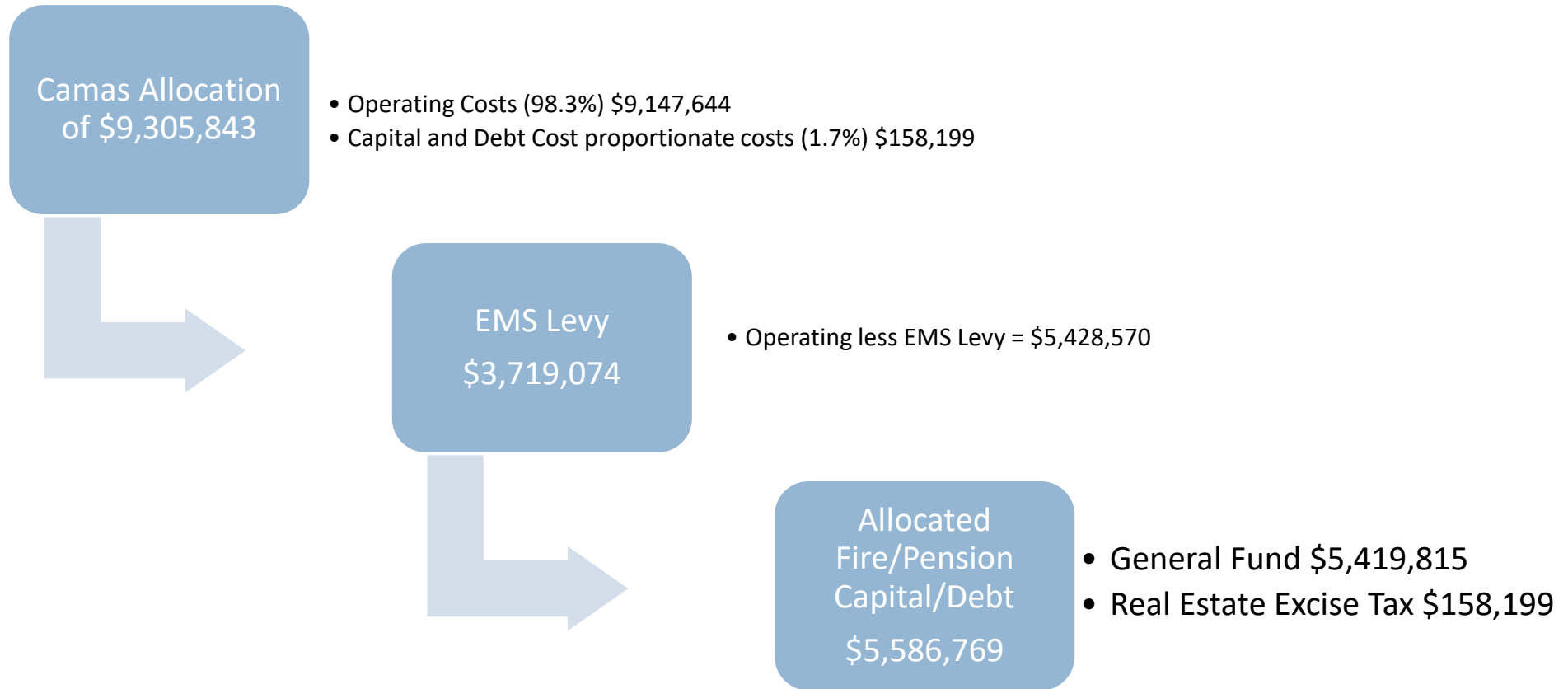


# Camas-Washougal Fire Department Interlocal Agreement – 2025 Cost Allocation



# Camas-Washougal Fire Department Interlocal Agreement – 2025 Cost Allocation

---



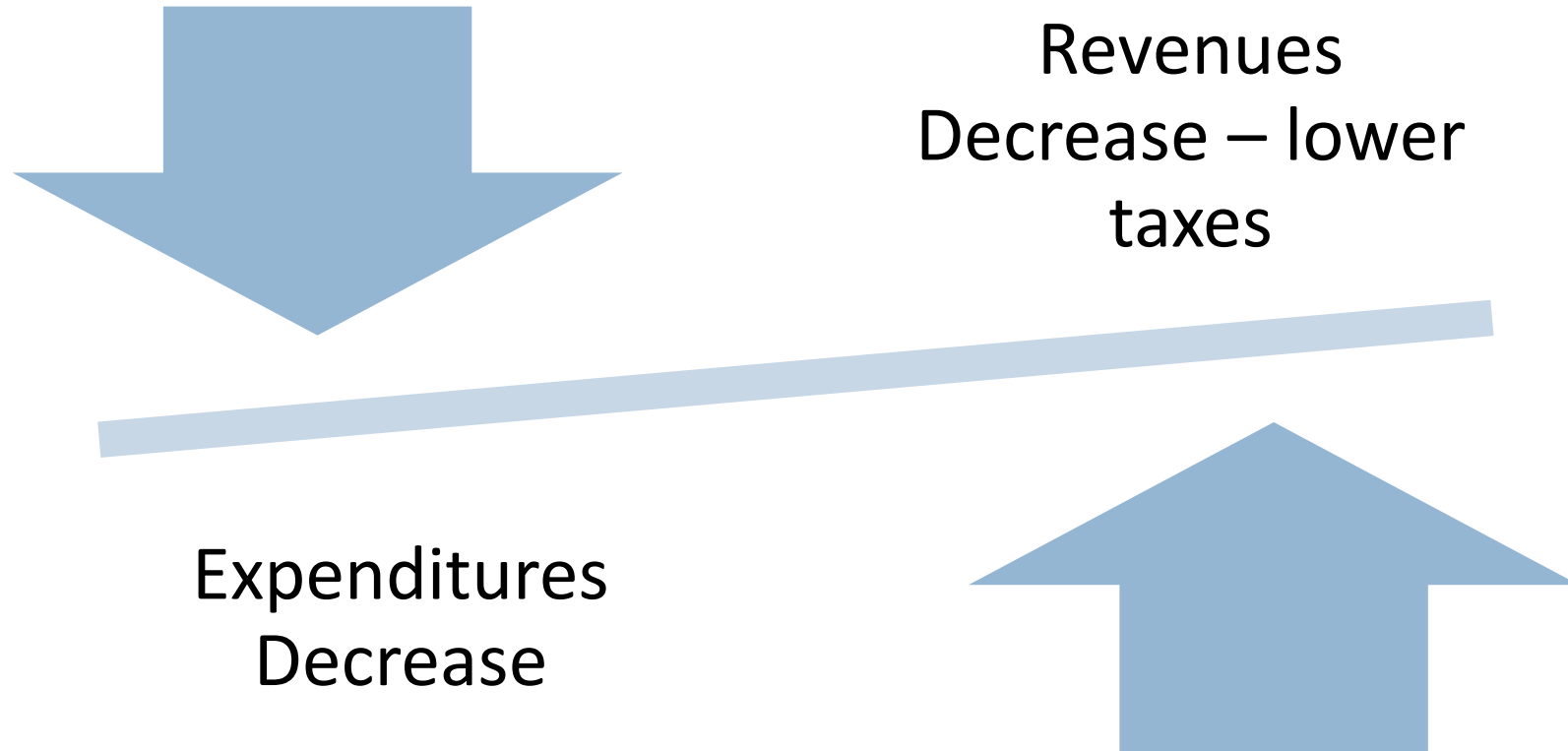


	2025 Budget						
Fire and EMS Expenses		Rev Reduction	Camas Alloc	EMS	Gen Fund	REET	
Salaries and Benefits	\$ 14,344,111	\$ 11,891,186	\$ 7,491,447	\$ 3,056,882	\$4,434,565		
Supplies and Services	\$ 2,857,301	\$ 2,368,703	\$ 1,492,283	\$ 608,851	\$ 883,431		
Intergovernmental	\$ 250,321	\$ 207,516	\$ 130,735	\$ 53,340	\$ 77,395		
Capital	\$ 260,610	\$ 260,610	\$ 164,184				\$ 164,184
Fire Truck Debt Service							
Debt Payments	\$ 43,164	\$ 43,164	\$ 27,193				\$ 27,193
Line of Credit Payments							
Retiree Medical	\$ -						
Less LEOFF Payments							
	\$ 17,755,507	\$ 14,771,179	\$ 9,305,843	\$ 3,719,074	\$5,395,391	\$ 191,378	
	FTE	71	45	18	27		
					\$5,595,524	Total less EMS	

## Budget Allocation of Camas funding for 2025

# RFA considerations

---



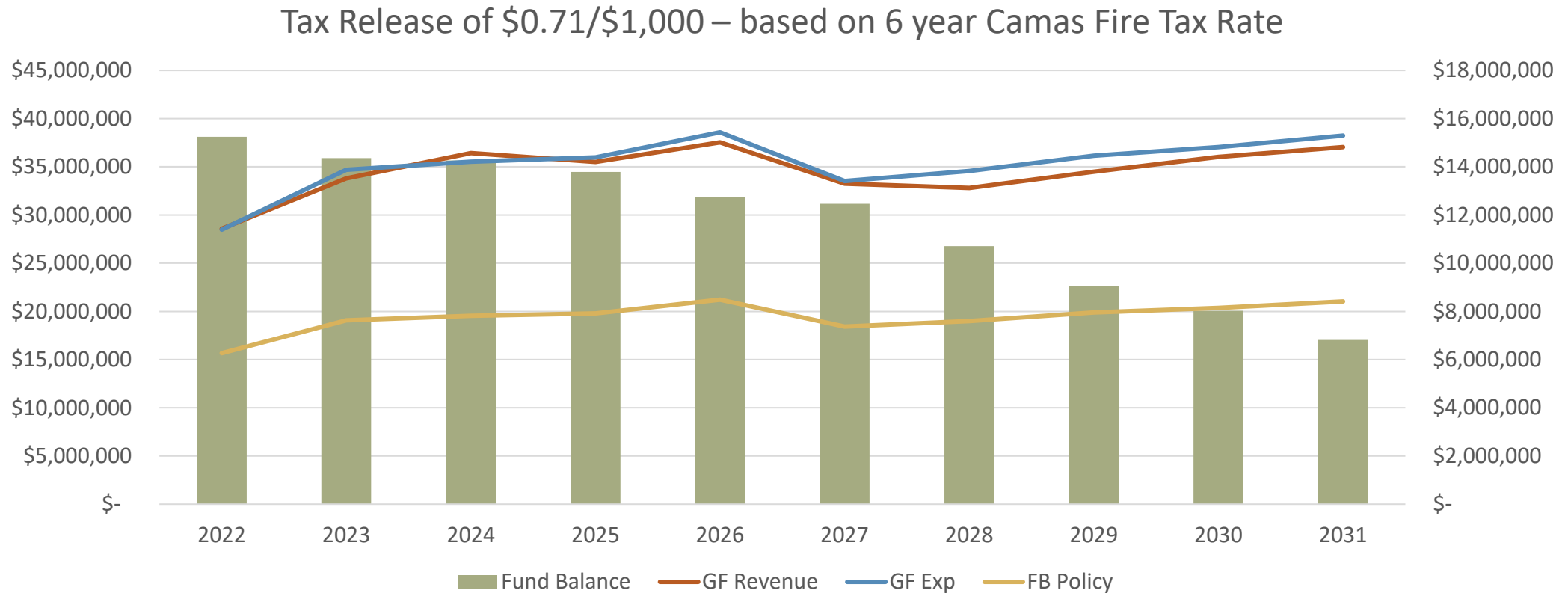
## Camas Fire Contributions and Property Tax Analysis - excludes capital

7/29/2025

	Overall Fire Net Costs Less EMS	RFA "would be" AV	RFA "would be" Tax Rate	Camas ILA Share	General Fund Contribution	EMS Prop Tax Contribution	Other/Carry Forward	Effective Fire Tax Rate of Camas Contrib
2021	\$ 5,799,418	\$ 8,516,754,276	\$ 0.68	\$ 5,939,635	\$ 3,582,758	\$ 2,356,877	\$ -	\$ 0.68
2022	\$ 8,428,980	\$ 9,461,236,053	\$ 0.89	\$ 6,463,913	\$ 3,966,062	\$ 2,490,099	\$ 7,752	\$ 0.67
2023	\$ 9,176,813	\$ 10,871,045,260	\$ 0.84	\$ 8,386,017	\$ 5,500,000	\$ 2,539,729	\$ 346,288	\$ 0.80
2024	\$ 9,937,778	\$ 11,848,137,437	\$ 0.84	\$ 8,344,534	\$ 5,700,000	\$ 2,608,553	\$ 35,981	\$ 0.72
<b>2025</b>	\$ 8,122,708	\$ 12,094,032,242	\$ 0.67	<b>\$ 9,266,427</b>	<b>\$ 5,595,524</b>	<b>\$ 3,719,074</b>	\$ -	<b>\$ 0.69</b>
2026	\$ 8,889,978	\$ 12,730,046,048	\$ 0.70	<b>\$ 9,341,311</b>	<b>\$ 5,888,425</b>	<b>\$ 3,839,335</b>	\$ -	<b>\$ 0.73</b>
2027	<b>\$ 8,932,763</b>	<b>\$ 13,412,265,605</b>	<b>\$ 0.67</b>				avg	<b>\$ 0.71</b>

# Camas General Fund

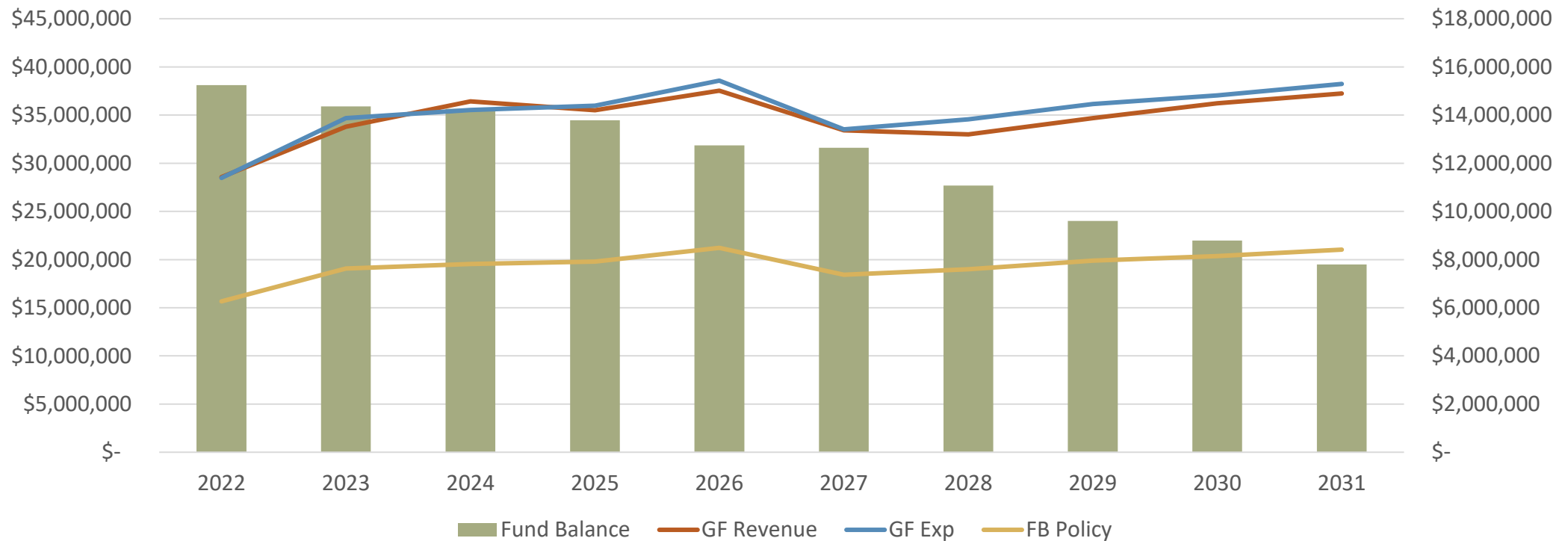
## RFA Prop Tax Impact – Scenario 1



# Camas General Fund

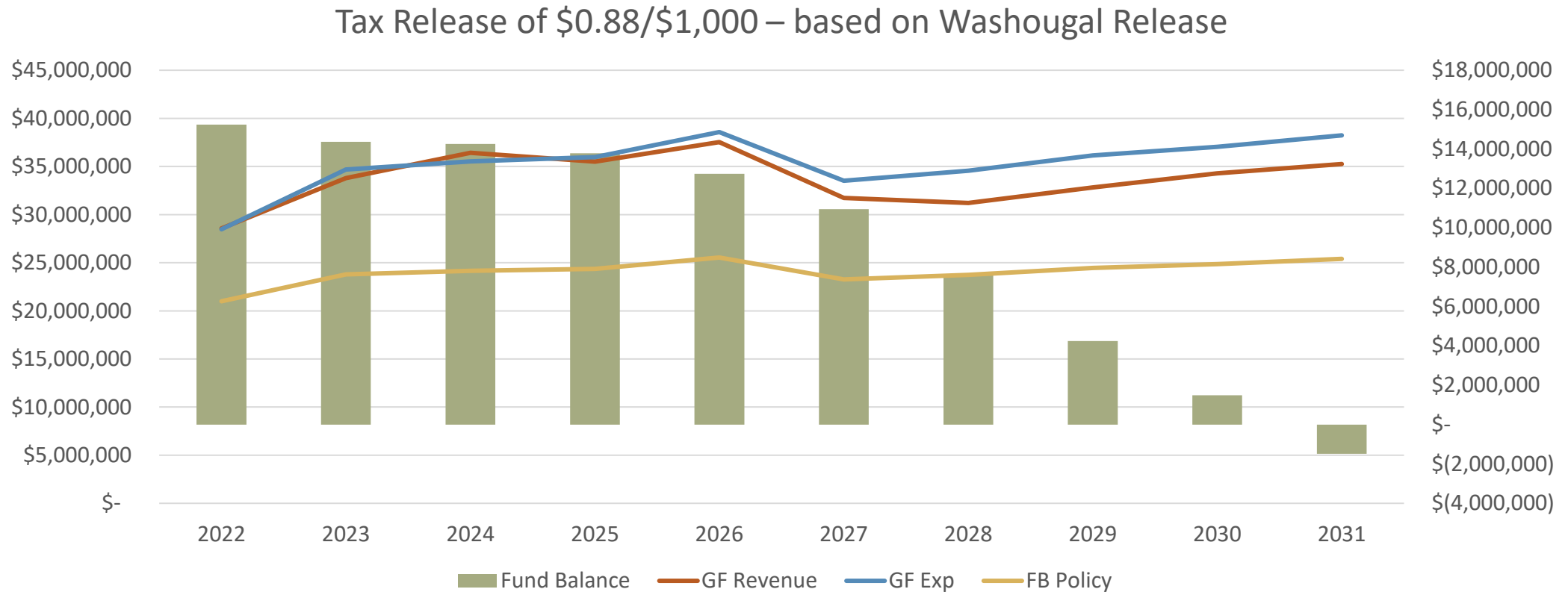
## RFA Prop Tax Impact – Scenario 2

Tax Release of \$0.69/\$1,000 – based on 2025 Camas Fire Tax Rate



# Camas General Fund

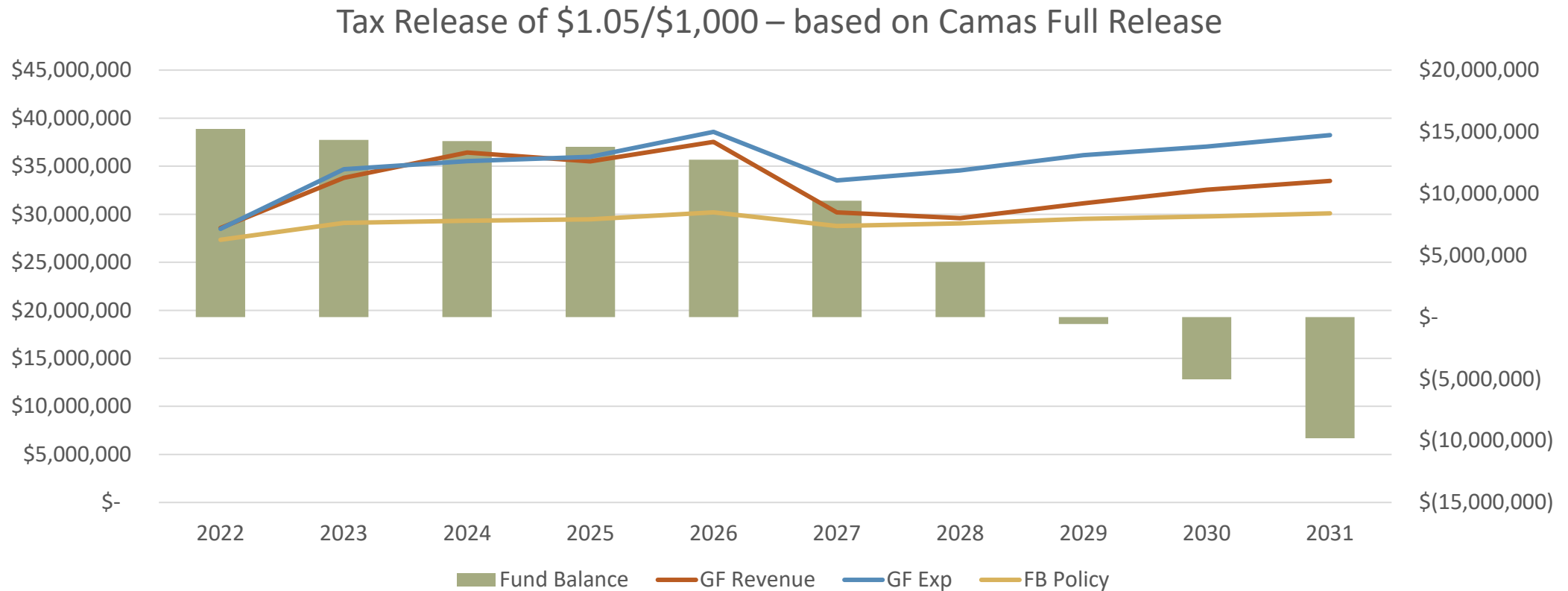
## RFA Prop Tax Impact – Scenario 3





# Camas General Fund

## RFA Prop Tax Impact – Scenario 4



# Council's Consideration for Levy Intent Resolution to mitigate the RFA Levy

---

## Scenario 1

- Reduce Camas Levy by \$0.71 to \$1.20 in 2027
- Average homeowner is projected to pay additional tax of \$0.34/\$1,000 or \$260 more a year
- Reduces General Fund Budget by \$6.4 million in 2027
- Fund Balance is projected to be under policy limit by 2030

## Scenario 2

- Reduce Camas Levy by \$0.69 to \$1.22 in 2027
- Average homeowner is projected to pay additional tax of \$0.36/\$1,000 or \$275 more a year
- Reduces General Fund Budget by \$6.2 million in 2027
- Fund Balance is projected to be under policy limit by 2031

## Scenario 3

- Reduce Camas Levy by \$0.88 to \$1.03
- Average homeowner is projected to pay additional tax of \$0.17/\$1,000 or \$123 more a year
- Reduces General Fund Budget by \$7.9 million in 2027
- Fund Balance is projected to be under policy limit by 2028 and out of funds by 2031

## Scenario 4

- Reduce Camas Levy by \$1.05 to \$0.86
- Average homeowner is projected to pay no additional tax
- Reduces General Fund Budget by \$9.4 million in 2027
- Fund Balance is projected to be under policy limit by 2028 and out of funds by 2029

# What can the voters expect for the additional tax?

---



Greater response time and faster as well as safer assistance with 3-person engine company response



Eliminate patient costs with no patient copay for ambulance transport for residents of Camas and Washougal



Ensure stable operations with adequate fund balance



Access to the most effective tools to save lives with fully funded emergency equipment replacement plan

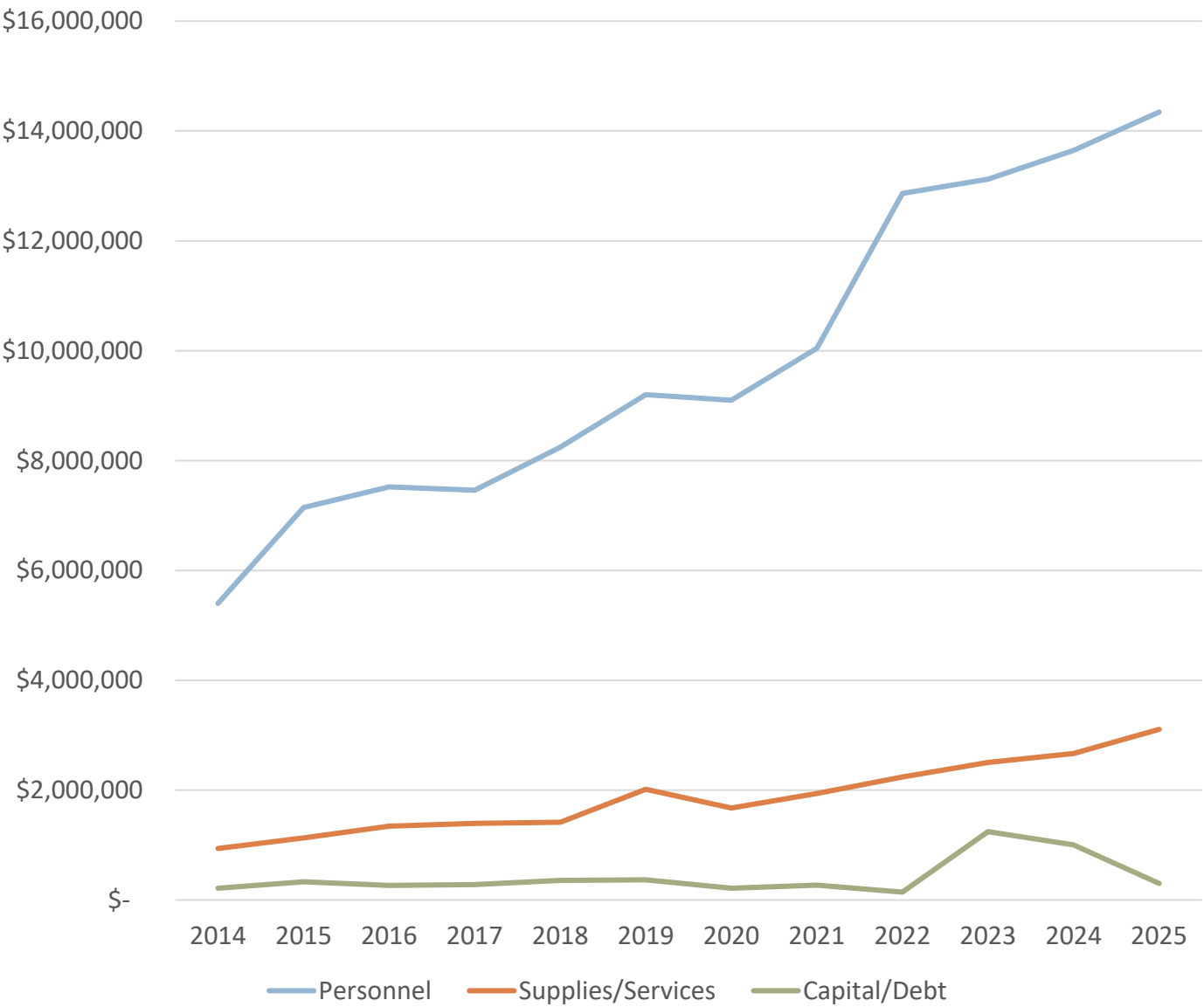


Minimize need for more tax funding with Capital Plan with proactive funding model



Preservation of the existing Fire and EMS department serving Camas and Washougal

# Growth of CWFD Costs



# Finance Committee and Staff Recommendation

The recommendation for Council is to consider releasing everything the City is funding for fire protection services.

This calculation is approximately \$0.71/\$1,000 or the equivalent of \$5.7 million for 2027.

The alternative is to find additional funding for future fire services or to reduce other General Fund Services

<b>General Fund Services</b>		
Police	\$	8,080,679.00
Community Development	\$	2,889,075.00
Parks and Recreation	\$	3,175,966.00
Library	\$	2,833,705.00
Streets	\$	3,426,259.00
Cemetery	\$	200,000.00
Total General Fund Direct Services	\$	20,605,684.00

Give the full funding of Fire Protection Service to the RFA

Camas Taxable AV:	\$8,061,731,234.00	Washougal Taxable AV:	\$3,594,546,628.00
Camas GF Levy Rate (2024)	\$1.91	Washougal GF Levy Rate(2024)	\$1.53
Total GF Property Tax Revenue:	<u>\$15,397,906.66</u>	Total GF Property Tax Revenue:	<u>\$5,499,656.34</u>
Camas \$.71 release:	\$ (5,723,829.18)	Washougal \$.88 release:	\$ (3,163,201.03)
Remaining GF Revenue:	<u><u>\$ 9,674,077.48</u></u>	Remaining GF Revenue:	<u><u>\$ 2,336,455.31</u></u>



4 Aug. 2025

Consideration of Resolution No 25-012 Intent of General Fund Property Tax Reduction upon RFA approval



4 Nov. 2025

Election to approve Camas-Washougal Regional Fire Authority



Sep. 2026

Camas-Washougal Fire Authority formation effective



Nov. 2026

Camas determines actual General Fund Property Tax Rate reduction and approves with property tax ordinances



Dec. 2026

Clark County certifies new property tax levies



Feb. 2027

RFA tax levy and reduced Camas Property Tax levy are on tax statements

# Next Steps