



Staff Report

February 20, 2024 Council Meeting

Resolution No. 24-003 Providing for submission to the voters a proposition authorizing the City to continue the existing EMS Property Tax Levy for six years

Presenter: Cathy Huber Nickerson, Finance Director

Time Estimate: 10 minutes

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BACKGROUND: This resolution directs the County Auditor to call an election to renew the City of Camas Emergency Medical Services Levy for 6 more years with tax levy at a rate of \$0.46 per one thousand dollars of assessed value. The date of the special election shall be 23rd day of April 2024.

SUMMARY: Property taxes are the primary revenue source of funding for emergency medical services for the City of Camas. By law, the City residents consider a renewal of the EMS levy every 6 years. In this ballot measure, the voters consider the levy rate and the duration not to exceed 6 years. In 2019, the renewed levy was \$0.46 per thousand of assessed valuation of such property. The most the City could request from the voters would be \$0.50 per thousand as prescribed by law.

The EMS levy once established by the voters is complicated with different limitations with 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 2023 property tax levy is 6.457%. Therefore, the lawful highest levy would be 1% increase.

The levy will increase or decrease each year with assessed valuation changes and will fluctuate. As the City grows and/or property values increase, the levy rate will decrease and if the property values decrease, the levy rate could increase but not more than \$0.46 per thousand.

EQUITY CONSIDERATIONS:

What are the desired results and outcomes for this agenda item? The intent of the presentation is to provide information for a resolution to call an election to consider an EMS property tax levy renewal for 6 years.

What's the data? What does the data tell us? N/A

How have communities been engaged? Are there opportunities to expand engagement? The election will provide the community an opportunity to weigh in on the renewal of the EMS property tax levy. The voter's pamphlet will describe the ballot decision along with a pro comment and possibly a con comment. Staff intends to provide additional factual information on the property tax levy and what it funds.

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? If the Council does not approve the call to election, staff could bring it back to Council for a later election.

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 levy helps fund services to help people with disabilities receive medical attention.

What potential hurdles exist in implementing this proposal (including 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.

BUDGET IMPACT: The CWFD depends upon this funding from this levy to support an essential level of service for its EMS and transport program.

RECOMMENDATION: Staff recommends move to approve Resolution 24-003.