



Taxes, City Services, and Value

How the City of Battle Ground compares to other Clark County cities

As a taxpayer, it is often difficult to measure the value of city services for the tax dollars you pay. What do you, as a city of Battle Ground resident, pay for core city services compared to residents of other Clark County cities?

The graph and table to the right illustrate the type and level of taxes paid by residents of various Clark County cities for like core city services.

In the city of Battle Ground, core services are supported predominantly by the property, sales, and utility tax you pay.

City Property Tax

As a city of Battle Ground resident, only a portion (18% in 2019) of the total property tax you pay is distributed to the city to pay for core city services. See details at www.cityofbg.org/tax-info.

Fire/EMS Property Tax

Unlike other cities, Battle Ground does not have its own Fire Department, nor do citizens reside in a Fire District. Battle Ground residents do not pay a Fire/EMS property tax. The city provides Fire/EMS services through a contract that is paid out of the General Fund - the same fund used to pay for all other core city services.

Utility Tax

City of Battle Ground residents pay a 22% tax on city utilities. Other cities have their own specific rates - some more, some less. 100% of the city of Battle Ground utility tax you pay is allocated to the city's General Fund and is essential to support core city services such as police and fire/EMS.

Sales Tax

Each city in Clark County uses sales tax revenue to pay for services. Only 10% of the sales tax collected is distributed back to the city where it was paid. Sales tax is not included in this comparison because each city collects the same rate, and because residents often shop beyond the city in which they reside.

Transportation Benefit District Fees

City of Battle Ground residents also pay an annual \$20 TBD fee per vehicle. The TBD fee is not included in this comparison because the revenue is dedicated to transportation infrastructure projects only and cannot be used for other core city services such as police or fire/EMS.

To learn more about the taxes you pay as a City of BG resident, visit www.cityofbg.org/tax-info

Resident Profile

We've used a specific resident profile, but any profile can be applied.



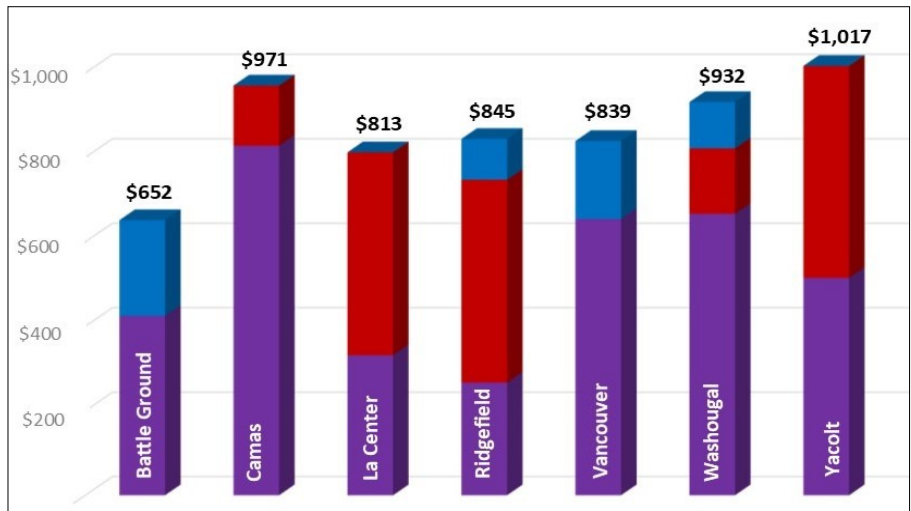
- ✓ **Homeowner with property assessed at \$310,000**
(per Clark County Assessor's Office)
- ✓ **Average User of City Utilities**
(Water-8 units; Sewer-6 units; Stormwater Drainage)

Core City Services

- ✓ **Police**
- ✓ **Fire/EMS**
- ✓ **Judicial** (Court Services)
- ✓ **Parks & Recreation**
- ✓ **Community Development**
(Planning/Building/Code Compliance)
- ✓ **Public Works**
(Streets/Lights/Facilities/Engineering)

Tax Comparison - 2019

Each city uses its own individual tax model and rates to collect revenue that pays for city services. To provide a valid apples-to-apples comparison, it's necessary to look at the *combined* taxes a resident pays in each city for like core city services.



CITY	CITY PROPERTY TAXES		FIRE/EMS PROPERTY TAXES		CITY-OWNED UTILITY TAXES (Water, Sewer, Storm Drainage)			ANNUAL TOTAL
	Mill Rate (rounded)	Total Annual Tax	Mill Rate (rounded)	Total Annual Tax	Annual Cost of Utilities (Average User)	Utility Tax Rate	Total Annual Tax	
Battle Ground	1.37	\$425	0	\$0	\$1,031	22%	\$227	\$652
Camas	2.67	\$828	.46	\$143	\$1,043	0	0	\$971
La Center	1.07	\$332	1.55	\$481	\$1,138	0	0	\$813
Ridgefield	.86	\$267	1.55	\$481	\$1,153	8% Water 10% Sewer	\$97	\$845
Vancouver	2.11	\$654	0	0	\$677	27.3%	\$185	\$839
Washougal	2.15	\$667	.50	\$155	\$1,341	10% Water 9.23% Sewer	\$110	\$932
Yacolt	1.66	\$515	1.62	\$502	N/A — Town of Yacolt does not provide utilities			1,017

Sources:

- City & Fire/EMS property taxes: <https://www.clark.wa.gov/sites/default/files/dept/files/treasurer/tax-levies/levy-rates-2019.pdf>
- City Utility Taxes: individual cities' municipal codes

It is important to recognize that school district property taxes are not included in this comparison. School districts are separate taxing jurisdictions unrelated to core municipal services.