



November 22<sup>nd</sup>, 2022

Colleagues,

The item “Review of Current Tax District Change Policy” will be reported-out during Council’s November 29<sup>th</sup> Budget, Finance and Economic Development Committee meeting.

In preparation for our discussion in November, staff and I reached out and met with several Council Offices to share our findings and specific district details about proposed corrections. My hope is that this letter will serve as a quick refresher on the item and a summary of our work.

The “Review of Current Tax District Change Policy” item was originally placed into Council's Environmental Quality and Public Works Committee on March 13, 2018. This occurred upon discovering an administrative error within 12<sup>th</sup> District's Walnut Grove Estates neighborhood. It was heard by the Environmental Quality and Public Works Committee on July 3, 2018 and moved forward for more in-depth analysis. The item was then placed into the Budget, Finance and Economic Development Committee on March 9, 2021.

Our merged city-county government is divided into different districts which are assessed property taxes based on the city services available in each area. A Workgroup was formed to focus on identifying those properties that may have been incorrectly categorized for their tax district. We evaluated the urban services provided in our community, including city refuse collection, streetlights, and street cleaning. Additionally, the Workgroup focused on how to make the necessary corrections to the identified properties and ensured we updated our internal procedures.

The Workgroup met on 8 occasions in the past year and a half. It consisted of myself, Councilmember Bledsoe, Lamb, and LeGris. Other staff members spanned several Divisions and Departments, including staff from the Council Clerks office, Council Core staff, Environmental Quality and Public Works, Law, Streets and Road, and Traffic Engineering. We worked with the Property Value Administrator’s office as well.

During our study, we found around 1,200 parcels that were in a district that does not correspond to the services that are being received by the property or to the services that are otherwise available to the area surrounding the property. We discovered as part of our review that errors have developed over the years since the merger often due to common issues, including updates to street naming and/or addressing, plat omissions, staff changes/ human errors, or legislative edits. The table below summarizes our findings and the number of parcels in each category.



<b>Issue</b>	<b>Parcel</b>
Addressing Transcription	102
Plat Omission	393
Private Street (Tax District 3)	147
Streetlights Installed (No Tax)	518
Tax Exempt	21
<b>Total</b>	<b>1,181</b>

Moving forward, we will propose to move the above identified properties to their appropriate tax districts and continue to explore enhancements to internal procedures to ensure better, more efficient processes.

Thank you for your time and consideration. I look forward to hearing your thoughts and feedback on November 29<sup>th</sup>.

Sincerely,

Kathy Plomin  
12<sup>th</sup> District Councilmember

