

A N O V E R V I E W O F T H E

# Tax & User Fee

S U R V E Y



## Survey overview

The municipal Tax and User Fee Survey (TUFS) is a voluntary survey conducted by the Association of Washington Cities (AWC). Every two years, we invite all 281 cities and towns to participate in the survey to collect and report data in three categories:

### 1. Municipal taxes and fees

Including property and utility tax rates, franchise fees, business licenses, business and occupation taxes, and more.

### 2. Planning and development fees

Including impact fees, valuations, building permits and fees, land use fees, and more.

### 3. Utility rates and fees

Including age, capacity, connections, rates, and more related to water, sewer, and stormwater systems.

TUFS is the only source of its kind for information on municipal taxes, rates, and fees in Washington state. With the reporting dashboard, policymakers have access to a comprehensive set of data to inform budget discussions, rate setting, and policy decisions. Cities primarily use the data to show comparisons among peer cities (those similar in population, assessed value, industry, or sales tax growth).

The survey data is available at no cost to AWC member cities and towns, as well as to public sector AWC Associate Members. Access is available for purchase by private sector AWC Associate Members and non-AWC members.

AWC extends a special thanks to the many cities and towns that participate in the survey and contribute their data to keep this an ongoing, invaluable resource for Washington.

AWC has been conducting the Tax and User Fee Survey since 1986. Once a paper report, it is now an interactive dashboard collecting and reporting data with a few easy clicks.



Scan here to find survey results and instructional videos for using the reporting dashboard.\*

## Association of Washington Cities

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AWC serves its members through advocacy, education, and services. Founded in 1933, AWC is a private, nonprofit, nonpartisan corporation that represents Washington's cities and towns before the state legislature, the state executive branch, and with regulatory agencies. Membership is voluntary. However, AWC consistently maintains 100% participation from Washington's 281 cities and towns.

\*<https://wacities.org/data-resources/municipal-rates-and-fees>

# TUFS quick start guide

The survey results are available in a versatile online reporting dashboard that allows users to easily sift through survey data to find the specific information from 2020 forward.

To compare with peer jurisdictions, data can be filtered by city or by characteristics such as population, assessed value, regular levy amount, and sales tax revenue. After selecting cities to compare, data can be reported on a wide array of topics by “focused question.”

In just a few clicks, users can find everything from data on impact fees, B&O taxes, and gambling taxes, to animal licensing fees and utility discount programs.

## Getting started is easy.

- 1. Learn how to navigate the reporting tool.** We encourage users to start by watching the brief three-minute video for a quick overview.
- 2. Log in** to your AWC account.
- 3. Access the data.** Go to <https://tufs.wacities.org/reports>

Scan here to find instructional videos for using the reporting dashboard.\*



## Try a simple report to get familiar with the tool

Select *Filter by organization* to choose specific cities, filter by characteristics, or use the *Organization map* to choose cities by county.

To focus on areas of interest, click on *Choose focused questions* and select from a wide assortment of options.

Now click *Run report* to view your results. The dashboard will generate a report that includes the requested fields as well as the population for each city. View filtered results by selecting the *Focused questions* icon above the report results table.

To save your report for later, give it a name and select *Save*. The report will save to your AWC user account and can be accessed through the dashboard. You can also choose to export the report to your computer to allow for greater reporting functionality.

Select a few different combinations to get familiar with the tool and you're all set!

The screenshot shows the 'Define report filters' interface. It includes a text input for 'Report name' with the value 'My Report'. A 'System report' checkbox is unchecked. The 'Survey term' is set to '2024 AWC Tax and User F'. There are two blue buttons: 'Filter by organizations (0)' and 'Choose focused questions (0)'. At the bottom, there are buttons for 'Load saved reports', 'Save', 'Save as copy', 'Help', 'Clear', and 'Run report'.

Data are self-reported by member cities and towns and should be used for reference only. Data may not be available for cities or towns that did not report or that provided data in a format not supported by the AWC survey tool. While AWC takes precautions to provide information that is as accurate as possible, it is not practical to verify all the information submitted through the surveys. AWC assumes no responsibility for errors or omissions that may be contained in the survey results.

\*<https://wacities.org/data-resources/municipal-rates-and-fees/tufs-videos>

## Using TUFs data

Thousands of reports can be run with the TUFs reporting tool. Here are just a couple of examples.

### Example 1 – Utility tax rates in Spokane County

In this example, let’s say a city in Spokane County is reviewing its utility tax rates for natural gas, electricity, and telephone utilities, and would like information on the rates enacted by neighboring cities. By selecting Spokane County from the *Organization map* and choosing utility rates from the *Focused questions* list, we can see that seven cities and towns provided the following information:

City/Town	Natural Gas	Electricity	Telephone
Airway Heights	19%	19 %	—
Cheney	14.75%	14.75%	6%
Deer Park	6%	6%	6%
Millwood	2%	6%	2%
Rockford	—	6%	—
Spangle	6%	6%	6%
Spokane Valle	—	—	6%

While not a comprehensive listing—only seven of 13 Spokane County cities are represented in the survey results—the data provide a snapshot of utility rates and a selection of cities to consult with about rate setting.

### Example 2 – Pet license fees in Snohomish County

Now let’s look at a comparison of pet license fees in Snohomish County. Once again, we use the *Organization map* to select our county and the *Focused questions* options to select various pet license fee types. We find that nine of the 19 cities and towns in the county reported their pet licensing fees, and by exporting the data we can run a simple report to find the average and median of those fees.

City/Town	Altered Dog	Unaltered Dog	Altered Cat	Unaltered Cat
Brier	\$10	\$20	\$4	\$4
Darrington	\$10	\$10	\$10	\$10
Everett	\$30	\$75	\$30	\$75
Gold Bar	\$20	\$35	—	—
Granite Falls	\$15	\$30	\$10	\$30
Mukilteo	\$40	\$80	—	—
Snohomish	\$25	\$36	\$25	\$36
Stanwood	\$10	\$50	—	—
Woodway	\$50	\$50	—	—
<b>Average</b>	<b>\$23</b>	<b>\$43</b>	<b>\$15</b>	<b>\$31</b>
<b>Median</b>	<b>\$20</b>	<b>\$36</b>	<b>\$10</b>	<b>\$30</b>

Use the TUFs reporting tool to explore a wide variety of data tailored to your needs. Whether you’re looking for detailed comparisons among peer cities or specific information on municipal taxes, fees, and utility rates, the tool provides useful insights to support informed decision-making.

AWC is always looking for ways to make it easier to fill out the survey and improve the functionality of the TUFs reporting dashboard. If you have suggestions or questions, please reach out to us at [research@awcnet.org](mailto:research@awcnet.org) or call 360-753-4137 to speak to a member of our team.