



City of Longview

1525 Broadway
Longview, WA 98632
www.ci.longview.wa.us

Agenda

Revenue Committee

Monday, March 9, 2026

3:00 PM

Training Room
2nd Floor, City Hall

1. **HYBRID MEETING DETAILS**

26-00118 Please click the link to join the webinar: <https://us02web.zoom.us/j/84732007844>
Webinar ID: 847 3200 7844
Or Telephone: (253) 205 0468; or (253) 215 8782; or (669) 444-9171

2. **CALL TO ORDER**

3. **ROLL CALL**

4. **APPROVAL OF MINUTES**

26-00119 MINUTES FROM FEBRUARY 9, 2026

5. **NEW BUSINESS**

26-00120 CED PERMIT FEES DISCUSSION

6. **UNFINISHED BUSINESS**

7. **CURRENT PROJECT UPDATES**

8. **PUBLIC COMMENT**

9. **ADJOURNMENT**



City of Longview

1525 Broadway
Longview, WA 98632
www.ci.longview.wa.us

Minutes

Revenue Committee

Monday, February 9, 2026

3:00 PM

Training Room,
2nd Floor, City Hall

1. **HYBRID MEETING DETAILS**

26-0079 Please click the link to join the webinar: <https://us02web.zoom.us/j/84732007844>
Webinar ID: 847 3200 7844
Or Telephone: (253) 205 0468; or (253) 215 8782; or (669) 444-9171

2. **CALL TO ORDER**

The meeting was called to order at 3:0 pm.

3. **ROLL CALL**

Present: Mayor Erik Halvorson, Councilmember Chris Bryant, Councilmember Mike Claxton, Assistant City Manager/PWD Chris Collins

Excused: Councilmember Kalei LaFave,

Staff: Charlotte Archer, Jen Wills, Chief Hannig, Mike Sullivan, Sabrina Fraidenburg, Angela Abel, Nancy Vandehey

4. **APPROVAL OF MINUTES**

26-0080 **MINUTES FROM DECEMBER 8, 2025**

Correction to minutes was made by adding Fraidenburg to Sabrina's name under Staff in Roll Call. Chris Collins as the only member in attendance from the December meeting asked for approval with the correction. This passed unanimously.

5. **NEW BUSINESS**

26-0082 **UTILITY TAX APPLICABILITY TO WATER AND SEWER CUSTOMERS OUTSIDE CITY LIMITS**

RECOMMENDED ACTION:
DISCUSSION AND DIRECTION

Discussion included the limit of applied taxes and that there is no cap on the limit to taxes. Chris will look into other jurisdictions to see if there is a difference between in city vs out of city taxes charged. Fastest timeline for implementation would be April billings.

The consensus would be match the tax to the city's 21.5% with setting a public hearing on 2/26 to be held on 3/26 and then implementation after approval.

26-0081 **PROPOSED AMENDMENTS TO LONGVIEW MUNICIPAL CODE CHAPTER 5.05, BUSINESS AND OCCUPATION TAX, FOR COMPLIANCE WITH STATE LAW**

RECOMMENDED ACTION:

Committee may refer Ordinance to full Council or provide alternative guidance to the City Manager.

Charlotte Archer explained the legislation changes behind this ordinance being brought forward to Council. While making the recent changes, she noticed that there were some changes that didn't get previously adopted. The impact for this shall be minimal. A communication plan can be prepared in addition to all the state reaching out to business paying B&O taxes. The consensus was to move forward with this item to Council.

Ramona Leber spoke on this item.

26-0083 CED PERMIT FEES

This item was pulled and will be brought back at the March meeting.

6. UNFINISHED BUSINESS**7. CURRENT PROJECT UPDATES****8. PUBLIC COMMENT****9. ADJOURNMENT**

The meeting was adjourned at 3:30 pm.

To Fee or Not to Fee...

A background discussion on the nature of fees
City of Longview Revenue Committee
March 5, 2026

1

Discussion for Today

- How are fees determined?
- Valuation fees vs. flat rate fees
- Walkthrough a valuation-based calculation
- Establishment of base hourly costs
- Theory of cost recovery

2

How Are Fees Determined?

- **Building Permits**
 - Based on building valuation and adopted valuation table
 - Includes M&P “add-ons”
 - Plan review vs. permit fees
- **Minor Building Permits**
 - Flat rate fees
- **Land Use Fees**
 - Flat rate fees
 - Per-lot add-ons, public notification costs
- **General/Admin Fees**
 - Hourly rates
 - Flat rates

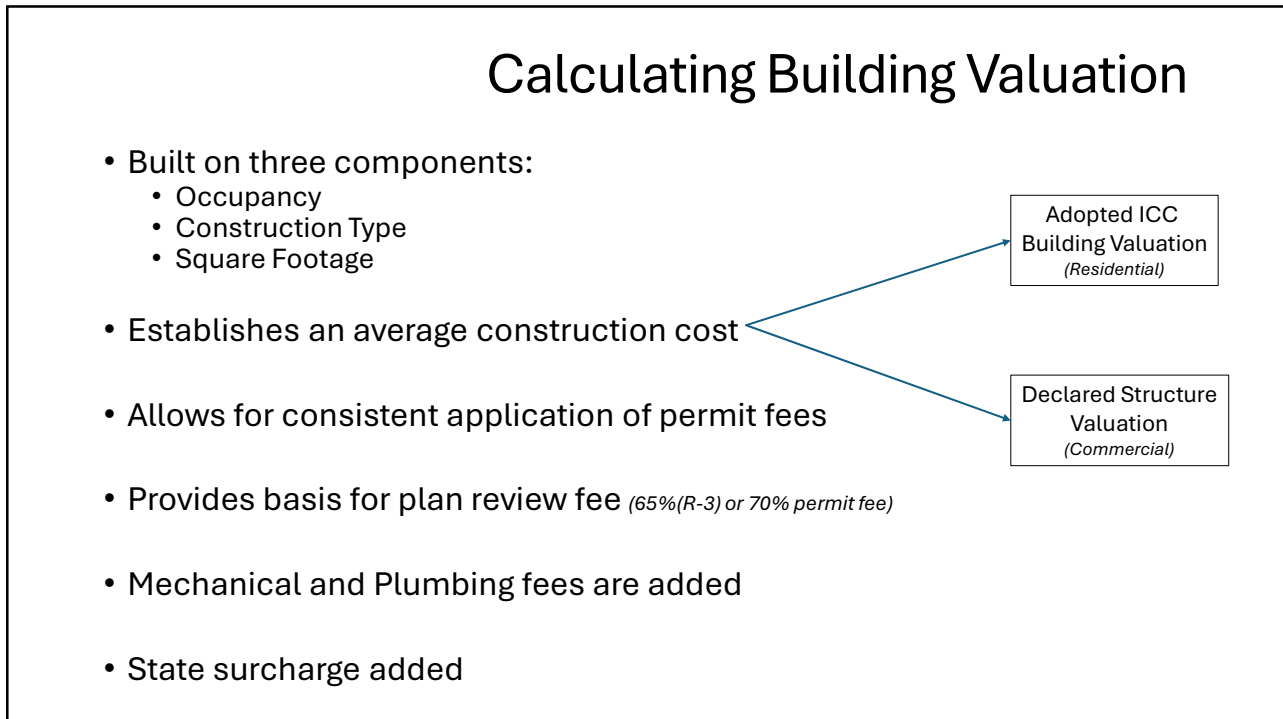
3

Building Fees

4



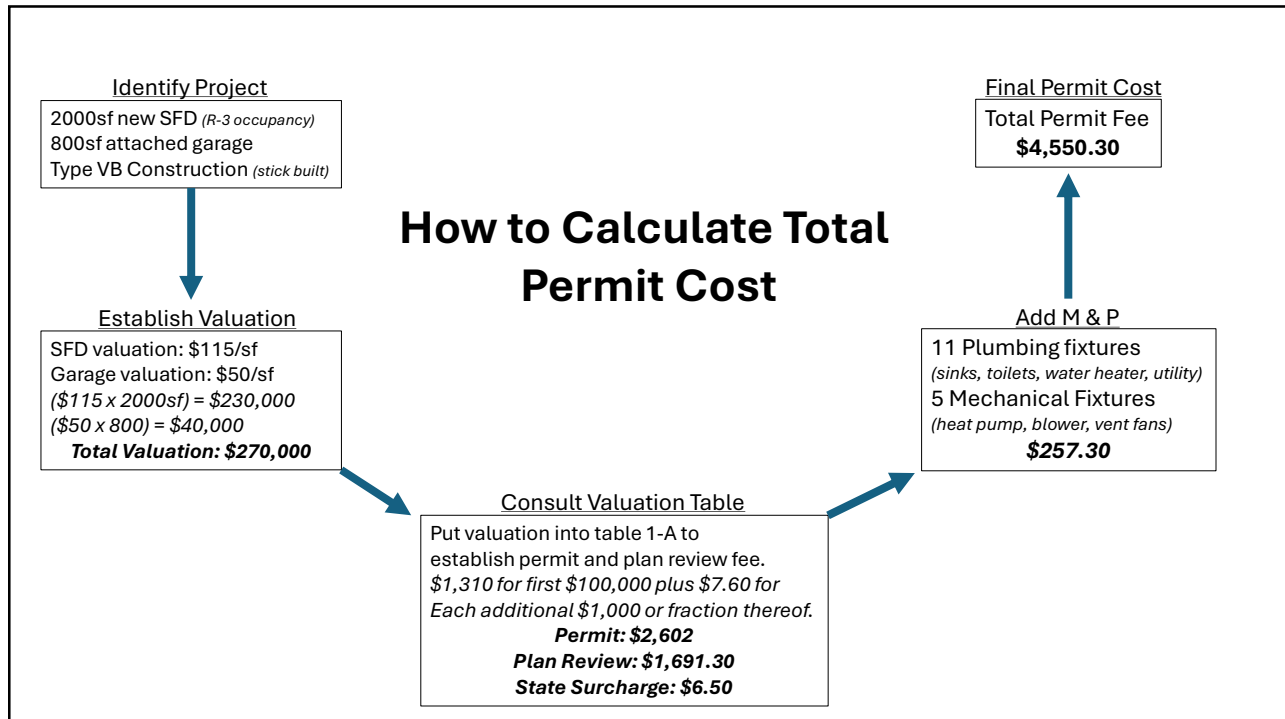
5



7

ICC Building Valuation		Building Fees & Valuation Table 1-A	
Single Family/Duplex	\$115/sq ft	Total Valuation	Fee
Triplex or Multi-family	\$100/sq ft	\$1.00 to \$500.00	\$31.30
Addition (living area)	\$90/sq ft	\$501.00 to \$2,000.00	\$31.30 for the first \$500.00, plus \$4.25 for each additional \$100.00, or fraction thereof, to and including \$2,000.00
Garage (attached/detached)	\$50/sq ft	\$2,001.00 to \$25,000.00	\$98.45 for the first \$2,000.00, plus \$18.80 for each additional \$1,000.00, or fraction thereof, to and including \$25,000.00
Pole Building	\$40/sq ft	\$25,001.00 to \$50,000.00	\$523.00 for the first \$25,000.00, plus \$13.25 for each additional \$1,000.00, or fraction thereof, to and including \$50,000.00
Pole Building (Roof Only)	\$25/sq ft	\$50,001.00 to \$100,000.00	\$848.75 for the first \$50,000.00 plus \$9.44 for each additional \$1,000.00, or fraction thereof, to and including \$100,000.00
Carport/Patio Cover	\$20/sq ft	\$100,001.00 to \$500,000.00	\$1,310.00 for the first \$100,000.00 plus \$7.60 for each additional \$1,000.00, or fraction thereof, to and including \$500,000.00
Wood Deck	\$20/sq ft	\$500,001.00 to \$1,000,000.00	\$4,263.24 for the first \$500,000.00 plus \$6.32 for each additional \$1,000.00, or fraction thereof, to and including \$1,000,000.00
Wood Deck w/Roof Cover	\$30/sq ft	\$1,000,001.00 and up	\$7,394.00 for the first \$1,000,000.00 plus \$5.20 for each additional \$1,000.00, or fraction thereof
Flatwork (concrete/asphalt)	\$3/sq ft		

8

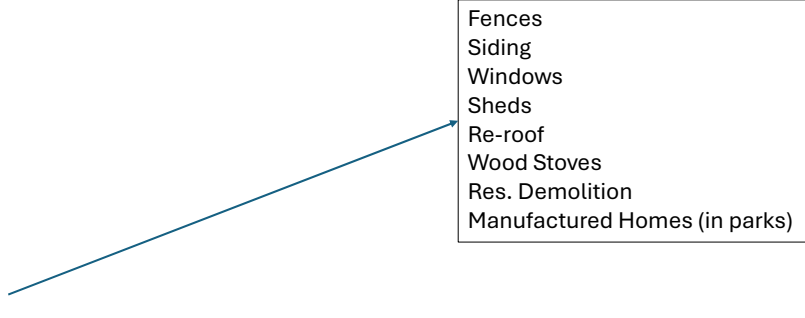


9

Flat Rate Building Fees

- Based on time/effort, cost to administer
- Mechanical
- Plumbing
- Minor Permits

Fences
Siding
Windows
Sheds
Re-roof
Wood Stoves
Res. Demolition
Manufactured Homes (in parks)



11

Planning Fees

12

Planning Fees

- Generally flat rate fees
- Some have “per lot” add-ons
- Staff time/effort to administer
- Public notification needs
- Holding a hearing!

It takes a village!

14

Admin Costs

15

Establishing Hourly “Rate”

- Represents average cost of all staff
- Creates baseline for determining other fees
- Includes more than just staff salary:
 - Salary and benefits
 - Equipment
 - Vehicles
 - Communications/Technology
 - Office Supplies
 - Insurance (city liability)
 - Facility maintenance
 - IT maintenance
 - Legal notices
 - Training

16

Methodology

- Used three methods to calculate hourly staff costs
 1. Individual, by *position*
 2. Average, across all *positions*
 3. Separate soft costs and hard costs (labor), bring totals together
- Where did we end up?
 - \$85/hour

17

Fee Theory

18

Fee Theory

- Establish a base level of cost recovery?
- Admin/Technology fees?
- Based on averages
- Balance of fees between commercial & residential
- How do we compare to other jurisdictions?

19

Cost Recovery

- Accounts for city's cost to administer a permit
- Based on time to review and staff involvement
 - Very simple example: Fence Permit
 - Intake: .25 hour (15 min)
 - Issuance: .25 hour (15 min)
 - Review: .25 hour (15 min)
 - Inspection: .75 hour (45 min – door to door)
 - TOTAL: 1.5 hours (1.5 x \$85 = \$128)
- This gets more complicated when we talk about planning applications with public hearings...

SO WHY DO IT THIS WAY?

20

Cost Recovery

As a general fund department, we get our operating budget from one place: the general fund.

When we charge an individual applicant LESS than the city's COST to administer a permit, then it is subsidized by the other taxpayers in the city.

We can never truly get to 100% cost recovery...but we can get closer than we are.

21

Future Discussion

- Review proposed fee updates (*actual numbers!*)
 - Flat rate fees
 - Valuation tables
- Admin/technology fees for department reinvestment
- Balance of fees
- How we compare to other jurisdictions