1 2	PROPOSED BY: <u>GALLOWAY, BUCHANAN</u> INTRODUCTION DATE: <u>November 5, 2024</u>			
3 4				
5	ORDINANCE NO ORDINANCE AUTHORIZING THE LEVY OF TAXES			
6 7	FOR COUNTYWIDE EMERGENCY MEDICAL PURPOSES FOR 2025			
8	WHEREAS, pursuant to Home Rule Charter Section 6.10 the County Executive is required			
9 10	to submit for Council consideration a budget and proposed tax and revenue ordinances necessate to raise sufficient revenues to balance the budget; and			
11 12	WHEREAS, the County Council has approved a budget for the 2025-2026 biennium,			
13	including all sources of revenues and anticipated expenditures on November 19, 2024; and			
14 15	WHEREAS, the County Council, in the course of considering the 2025-2026 biennium			
16	budget has reviewed all sources of revenue and examined all anticipated expenses and			
17	obligations; and			
18 19	WHEREAS, in November 2022, Whatcom County voters approved by 63.95% to renew			
20	the property tax levy for Emergency Medical Services (EMS) at a rate of \$0.295 or less per			
21	thousand dollars of assessed valuation for each of the six consecutive years; and			
22 23	WHEREAS, according to the Washington State Department of Revenue, the highest lawful			
24	levy is the amount generated using the voter approved EMS levy rate, which was \$15,485,874.36			
25	for the 2023 tax year; and			
26 27	WHEREAS, on November 22, 2022, the County Council approved Ordinance 2022-075,			
28	authorizing the levy of taxes for Countywide Emergency Medical Purposes for 2023; and			
29				
30 31	WHEREAS, on December 6, 2022, the County Council approved <u>Resolution 2022-052</u> , certifying Whatcom County's property tax levies for collection in 2023 to the County Assessor,			
32	which included \$13,259,616.34, or about \$0.252 per thousand dollars of assessed valuation, for			
33	the Countywide EMS Fund, a rate lower than what was authorized by the voters; and			
34 35	WHEREAS, according to the Washington State Department of Revenue, since the certified			
36	levy request amount was less than what could have been levied, there was a banked levy			
37	capacity of \$2,226,258.02 for the 2023 tax year; and			
38 39	WHEREAS, according to the Washington State Department of Revenue, the highest lawful			
40	levy allowed for the 2024 tax year is \$15,811,940.85; and			
41				
42	WHEREAS, according to the Washington State Department of Revenue, the Whatcom			
43 44	County EMS Levy had a total banked capacity of \$2,381,116.76 for the 2024 tax year; and			
45	WHEREAS, on November 21, 2023, the County Council approved Ordinance 2023-066,			
46	authorizing the levy of taxes for Countywide Emergency Medical Purposes for 2024 with no			
47 48	increases; and			
49	WHEREAS, the actual levy for 2024 tax year is \$13,394,872.76; and			
50				

1	WHEREAS, Whatcom County EMS will have a highest lawful levy for the 2025 tax year			
2	that results from the highest lawful levy since 1985 being increased by 1%, plus any add-ons due			
3	to new construction value and increases in st			
4		5		
5 6	WHEREAS, the County Council has determined it is necessary to increase the Countywide Emergency Medical Fund property tax levy for 2025 to expand the <u>Community Paramedics</u>			
7				
8	<u>Program</u> , which is consistent with the <u>2023-2029 EMS Levy Plan</u> and County Council's priorities established in <u>Ordinance 2023-039</u> , Exhibit A the <u>Justice Project Implementation Plan</u> and			
9	<u>Resolution 2024-017</u> , recognizing the fentanyl crisis, and subsequent <u>Executive Order 2024-02</u>			
10	and the Fentanyl Operations Plan; and			
11	and the rentary operations han, and			
12	WHEREAS increasing the Countywide	a Emorgancy Modical Fund property tax lovy as		
13	WHEREAS, increasing the Countywide Emergency Medical Fund property tax levy as authorized by the voters in 2022 to meet levels of service outlined in the 2023-2029 EMS Levy			
14	<u>Plan</u> is honoring the will of the voters and their expectations for EMS levels of service; and			
15	rian is notioning the will of the voters and the			
16	WHEREAS the County Council has be	eld public hearings regarding the county 2025-26		
17	biennial budget, which included property tax revenues and other revenues.			
18				
19	NOW, THEREFORE, BE IT ORDAINE	ED AND ESTABLISHED by the Whatcom County		
20	Council that amounts collected through the Countywide Emergency Medical levy shall be			
21	increased \$750,000 for a total budget of \$14,144,872.76 in addition to the amount resulting from			
22	the addition of new construction and improvements to property and any increase in the value of			
23	state assessed property. A property tax increase, in addition to the amount resulting from the			
24	addition of new construction and improvements to property and any increase in the value of			
25	•	d for the 2025 levy in the amount of \$750,000 which		
26	is a percentage increase of 5.6% from the pr			
27		, ,		
28	ADOPTED this day of	, 20		
29				
30		WHATCOM COUNTY COUNCIL		
31	ATTEST:	WHATCOM COUNTY, WASHINGTON		
32				
33				
34				
35	Cathy Halka, Clerk of the Council	Barry Buchanan, Council Chair		
36				
37				
38	APPROVED AS TO FORM:	() APPROVED () NOT APPROVED		
39				
40				
41		Satpal Singh Sidhu, Executive		
42	Senior Civil Deputy Prosecutor			
43		Date Signed:		