

ORDINANCE NO. _____
**ORDINANCE AUTHORIZING THE LEVY OF TAXES
FOR COUNTYWIDE EMERGENCY MEDICAL PURPOSES FOR 2025**

WHEREAS, pursuant to Home Rule Charter Section 6.10 the County Executive is required to submit for Council consideration a budget and proposed tax and revenue ordinances necessary to raise sufficient revenues to balance the budget; and

WHEREAS, the County Council has approved a budget for the 2025-2026 biennium, including all sources of revenues and anticipated expenditures on November 19, 2024; and

WHEREAS, the County Council, in the course of considering the 2025-2026 biennium budget has reviewed all sources of revenue and examined all anticipated expenses and obligations; and

WHEREAS, in November 2022, Whatcom County [voters approved by 63.95%](#) to renew the property tax levy for Emergency Medical Services (EMS) at a rate of \$0.295 or less per thousand dollars of assessed valuation for each of the six consecutive years; and

WHEREAS, according to the Washington State Department of Revenue, the highest lawful levy is the amount generated using the voter approved EMS levy rate, which was \$15,485,874.36 for the 2023 tax year; and

WHEREAS, on November 22, 2022, the County Council approved [Ordinance 2022-075](#), authorizing the levy of taxes for Countywide Emergency Medical Purposes for 2023; and

WHEREAS, on December 6, 2022, the County Council approved [Resolution 2022-052](#), certifying Whatcom County's property tax levies for collection in 2023 to the County Assessor, which included \$13,259,616.34, or about \$0.252 per thousand dollars of assessed valuation, for the Countywide EMS Fund, a rate lower than what was authorized by the voters; and

WHEREAS, according to the Washington State Department of Revenue, since the certified levy request amount was less than what could have been levied, there was a banked levy capacity of \$2,226,258.02 for the 2023 tax year; and

WHEREAS, according to the Washington State Department of Revenue, the highest lawful levy allowed for the 2024 tax year is \$15,811,940.85; and

WHEREAS, according to the Washington State Department of Revenue, the Whatcom County EMS Levy had a total banked capacity of \$2,381,116.76 for the 2024 tax year; and

WHEREAS, on November 21, 2023, the County Council approved [Ordinance 2023-066](#), authorizing the levy of taxes for Countywide Emergency Medical Purposes for 2024 with no increases; and

WHEREAS, the actual levy for 2024 tax year is \$13,394,872.76; and

