

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

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 state-assessed utility values; and
4

5 **WHEREAS**, circumstances have changed and the County Council has determined it is
6 necessary to increase the Countywide Emergency Medical Fund property tax levy for 2025 to
7 offset rising costs, maintain target fund balance, and ensure levels of service throughout
8 Whatcom County as outlined in the [2023-2029 EMS Levy Plan](#); and
9

10 **WHEREAS**, increasing the Countywide Emergency Medical Fund property tax levy for 2025
11 is necessary to expand the [Community Paramedics Program](#), which is consistent with the [2023-](#)
12 [2029 EMS Levy Plan](#) and County Council's priorities established in [Ordinance 2023-039](#), Exhibit A
13 the [Justice Project Implementation Plan](#) and [Resolution 2024-017](#), recognizing the fentanyl crisis,
14 and subsequent [Executive Order 2024-02](#) and the [Fentanyl Operations Plan](#); and
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16 **WHEREAS**, increasing the Countywide Emergency Medical Fund property tax levy as
17 authorized by the voters in 2022 to meet levels of service outlined in the [2023-2029 EMS Levy](#)
18 [Plan](#) is honoring the will of the voters and their expectations for EMS levels of service; and
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20 **WHEREAS**, the County Council has held public hearings regarding the county 2025-26
21 biennial budget, which included property tax revenues and other revenues.
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23 **NOW, THEREFORE, BE IT ORDAINED AND ESTABLISHED** by the Whatcom County
24 Council that amounts collected through the Countywide Emergency Medical levy shall be
25 increased \$2,575,187.50 for a total budget of \$15,970,060.26 in addition to the amount resulting
26 from the addition of new construction and improvements to property and any increase in the
27 value of state assessed property. A property tax increase, in addition to the amount resulting
28 from the addition of new construction and improvements to property and any increase in the
29 value of state-assessed property, is hereby authorized for the 2025 levy in the amount of
30 \$2,575,187.50, which is a percentage increase of 19.225% from the previous year.
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32 **ADOPTED** this ____ day of _____, 20____.

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35 ATTEST: WHATCOM COUNTY COUNCIL
36 WHATCOM COUNTY, WASHINGTON

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38
39 _____
Cathy Halka, Clerk of the Council

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42 APPROVED AS TO FORM:

() APPROVED () NOT APPROVED

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44
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46 Senior Civil Deputy Prosecutor

Satpal Singh Sidhu, Executive
Date Signed: _____

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