

**ORDINANCE NO.** \_\_\_\_\_

**AUTHORIZING THE LEVY OF TAXES  
FOR COUNTYWIDE EMERGENCY MEDICAL PURPOSES FOR 2026**

**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**, annual property tax revenues are statutorily constrained to grow at just one percent of the highest lawful levy plus the value of new construction, improvements to property and increases in the value of state assessed property; and

**WHEREAS**, the costs of providing County services has increased significantly in recent years due to statutory requirements, inflationary impacts, a growing population, and expanding community needs; and

**WHEREAS**, the County has a structural budget imbalance in the Emergency Medical Services Fund, where the cost of providing services to the County's growing population and businesses are outpacing the County's revenues; and

**WHEREAS**, the County has entered into multi-year contractual commitments with the City of Bellingham and rural fire districts of Whatcom County to support Advanced Life Support services and Basic Life Support operations, as described in the 2023-2028 Whatcom County EMS Levy Plan adopted by the Council on July 12, 2022; and

**WHEREAS**, to begin to address the structural imbalance and avoid abrupt service reductions, it is necessary to use the County's deferred taxing authority, a.k.a. banked capacity, for the Countywide Emergency Medical Services levy; and

**WHEREAS**, the County Council has held public hearings regarding the county biennial budget, which included property tax revenues, and other revenues.

**NOW, THEREFORE, BE IT ORDAINED** by the Whatcom County Council that an increase in the Countywide Emergency Medical property tax levy is hereby authorized for the levy to be collected in the 2025 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$2,698,925, which is a percentage increase of 19.9% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2025

ATTEST:

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

\_\_\_\_\_  
Cathy Halka, Clerk of the Council

\_\_\_\_\_  
Kaylee Galloway, Council Chair

APPROVED AS TO FORM:

\_\_\_\_\_  
approved by Chris Quinn 10.30.2025/LB  
Civil Deputy Prosecutor

\_\_\_\_\_  
Satpal Singh Sidhu, County Executive

( ) APPROVED ( ) NOT APPROVED

Date Signed: \_\_\_\_\_