

WAC 458-19-060 Emergency medical service levy. (1) Introduction. This rule explains the criteria described in RCW 84.52.069 regarding a taxing district imposing a limited or permanent regular levy for emergency medical care or emergency medical services. This rule also describes the duration of this levy, the ballot title and measure that must be presented to and approved by the voters, the maximum levy rate, and the applicable levy limits.

Definitions. The definitions in WAC 458-19-005 apply to this rule.

(2) **Purpose - Voter approval required - Who may levy.** An emergency medical service (EMS) levy is a regular voter approved levy. Any taxes collected from this levy can only be used to provide emergency medical care or emergency medical services, including related personnel costs, training for such personnel and related equipment, supplies, vehicles, and structures needed to provide this care or service.

(a) Initial approval of EMS levy. A permanent EMS levy, or the initial imposition of a six-year or 10-year EMS levy must be approved by a super majority of registered voters at a general or special election. However, if an area comprising a newly formed regional fire protection service authority was subject to an EMS levy immediately prior to the creation of the authority, the initial imposition of a six-year or 10-year EMS levy may be approved by a majority of the registered voters who approved the creation of the authority and the related service plan.

(b) Subsequent approval of EMS levy. The subsequent approval of a six-year or 10-year EMS levy only requires the authorization of a majority of the registered voters at a general or special election. Only a county, emergency medical service district, city, town, public hospital district, urban emergency medical service district, regional fire protection service authority, or fire protection district is authorized to impose an EMS levy.

(3) **Duration - Maximum levy rate.** An EMS levy is imposed each year for six consecutive years, each year for 10 consecutive years, or permanently. Except as provided in subsection (11) of this rule, a taxing district may impose an EMS levy in an amount that cannot exceed 50 cents per \$1,000 of assessed value of the property in the taxing district.

(4) **Contents of ballot title and measure.** Any ballot title and measure seeking authorization of an EMS levy must conform to the requirements of RCW 29A.36.210. A taxing district cannot submit to the voters, at the same election, multiple propositions to impose an EMS levy under RCW 84.52.069. If the approved ballot title and measure did not authorize the maximum allowable levy rate (50 cents per \$1,000 of assessed value) for the EMS levy, any future proposition to increase the rate up to the maximum allowable levy rate must be specifically authorized by voters at a general or special election. Therefore, a taxing district may impose an EMS levy rate up to, but no greater than, the rate in the approved ballot measure without obtaining additional voter approval. The ballot title and measure authorizing a taxing district to impose:

(a) An EMS levy for a limited duration must state the name of the taxing district, the maximum levy rate per \$1,000 of assessed value to be imposed, and the maximum number of years the levy is allowed; or

(b) A permanent EMS levy must state the name of the taxing district and the maximum levy rate per \$1,000 of assessed value to be permanently imposed. A ballot title for this type of levy must include

wording to indicate that it is a permanent EMS levy. A taxing district that seeks to impose a permanent levy must also provide for a referendum procedure to apply to the ordinance or resolution imposing the tax. For additional information regarding the referendum procedures, see RCW 84.52.069.

(5) **County-wide EMS levy.** A county-wide EMS levy proposal cannot be placed on the ballot without first obtaining the approval from the legislative authority of a majority of at least 75 percent of all cities within the county having a population exceeding 50,000. No other taxing district within the county may hold an election on a proposed EMS levy at the same time as the election on a proposed county-wide EMS levy. To the extent feasible, emergency medical care and services must be provided throughout the county whenever the county levies an EMS levy.

(6) **Additional requirements.** When a county levies an EMS levy, the following conditions apply:

(a) Other taxing districts within the county authorized to levy an EMS levy may do so, but only if the taxing district's EMS levy rate does not exceed the difference between the county's EMS levy rate and 50 cents per \$1,000 of assessed value of the property in the taxing district;

(b) If a taxing district within the county levies an EMS levy and the voters of the county subsequently approve a county-wide EMS levy, then the taxing district must reduce its EMS levy rate so the combined EMS levy rate of the county and the taxing district does not exceed 50 cents per \$1,000 of assessed value of the property in the taxing district;

(c) A taxing district within a county having an EMS levy of limited duration that was authorized by the voters subsequent to a county-wide EMS levy of limited duration, will expire at the same time as the county EMS levy; and

(d) A fire protection district having annexed an area described in subsection (11) of this rule may levy the maximum amount of tax allowed, taking into consideration any limitations in this subsection.

(7) **EMS levy of a taxing district other than a county.** When a taxing district levies an EMS levy within the county, only the county may, at the same time, levy an EMS levy within the boundaries of that taxing district; all other taxing districts are prohibited from levying an EMS levy within that taxing district's boundaries while it collects an EMS levy.

(a) If a regional fire protection service authority imposes an EMS levy under this rule, no other taxing district that is a participating fire protection jurisdiction in the regional fire protection service authority may impose an EMS levy under this rule.

(b) For purposes of this subsection, a "participating fire protection jurisdiction" means a fire protection district, city, town, Indian tribe, or port district that is represented on the governing board of a regional fire protection service authority.

(8) **Constitutional one percent limit.** An EMS levy is subject to the constitutional one percent limit for regular property taxes. If a reduction of the rate of an EMS levy is required because this limit is exceeded, it is reduced according to RCW 84.52.010 and WAC 458-19-075.

(9) **Statutory aggregate dollar rate limit.** An EMS levy is not subject to the statutory aggregate dollar rate limit of \$5.90 per \$1,000 of assessed value as described in RCW 84.52.043.

(10) **Applicability of limit factor to EMS levy.** The EMS levy is calculated separately from any other levies made by the taxing district for purposes of calculating the levy limit.

(a) The first year an EMS levy is made following voter approval, the levy limit in chapter 84.55 RCW does not apply.

(b) In the second year, the EMS levy cannot exceed the limit factor multiplied by the highest amount of regular property taxes that could have lawfully been levied since the voters last approved the levy, plus an additional amount calculated by multiplying the regular property tax levy rate of the district from the preceding year by the increase in assessed value in the taxing district resulting from:

(i) New construction;

(ii) Improvements to property;

(iii) Increases in the assessed value of state assessed property;

(iv) Increases in assessed value due to the construction of wind turbine, solar, biomass, and geothermal facilities, if such facilities generate electricity and the property is not included elsewhere under chapter 84.55 RCW for purposes of providing an additional dollar amount. The property may be classified as real or personal property; and

(v) Increases in assessed value of real property within an increment area designated by a local government pursuant to chapter 39.114 RCW, provided the increase is not included elsewhere in the levy limit calculation. This subsection (10)(b)(v) does not apply to:

(A) Levies by the state;

(B) Levies by a port district for purposes of making required payments of principal and interest on general indebtedness; and

(C) Levies by a public utility district for purposes of making required payments of principal and interest on general indebtedness.

(c) In the third year, and thereafter, the EMS levy limit is calculated according to WAC 458-19-005 (2)(m).

(11) **County boundaries.** For purposes of imposing an EMS levy, the boundary of a county with a population greater than 1,500,000 does not include the area of the county that is located within a city that has a boundary in two counties. This only applies if the locally assessed value of all property in the area of the city within the county having a population greater than 1,500,000 is less than \$250,000,000.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.55.060. WSR 22-04-023, § 458-19-060, filed 1/24/22, effective 2/24/22. WSR 18-24-104, § 458-19-060, filed 12/4/18, effective 1/4/19. Statutory Authority: RCW 84.08.010, 84.08.070, 84.08.080, 84.48.200, 84.52.0502, and 84.55.060. WSR 15-03-087, § 458-19-060, filed 1/21/15, effective 2/21/15. Statutory Authority: RCW 84.08.010, 84.08.070, 84.48.080, 84.48.200, 84.52.0502, 84.55.060. WSR 14-14-023, § 458-19-060, filed 6/23/14, effective 7/24/14. Statutory Authority: RCW 84.08.010, 84.08.070, 84.48.080, 84.55.060, 84.52.0502, chapters 84.52 and 84.55 RCW, and RCW 34.05.230(1). WSR 02-24-015, § 458-19-060, filed 11/25/02, effective 12/26/02. Statutory Authority: RCW 84.55.060 and 84.08.070. WSR 94-07-066, § 458-19-060, filed 3/14/94, effective 4/14/94.]