

THIS IS THE ADOPTED RULE AND MAY BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS UNTIL SUCH TIME AS THE CODIFIED VERSION IS AVAILABLE FROM THE CODE REVISER'S OFFICE.

AMENDATORY SECTION (Amending WSR 94-07-066, filed 3/14/94, effective 4/14/94)

WAC 458-19-060 Emergency medical service levy.
(~~(RCW 84.52.069)~~)

~~(1) **Introduction.** ((The emergency medical service (EMS) levy is a regular levy approved by a super majority of registered voters at a general or special election held in accordance with the provisions of RCW 84.52.069. The ballot proposition shall conform to the provisions of RCW 29.30.111. Only a county, emergency medical service district, city, town, public hospital district, or fire protection district is authorized to impose a regular levy for emergency medical care or emergency medical services. The EMS levy, in each year for six consecutive years, shall not exceed fifty cents per thousand dollars of assessed value of the property of the taxing district.~~

~~(2) **County-wide EMS levy.** A county-wide EMS levy shall not be placed on the ballot without first obtaining the approval of the legislative authority of any city within the county having a population exceeding fifty thousand. 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 shall be provided throughout the county whenever the county levies an EMS levy. In addition, if a county levies an EMS levy, the following conditions apply:~~

~~(a) A taxing district 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 fifty cents per thousand dollars of assessed value of the property of the taxing district; and~~

~~(b) When a taxing district within the county levies an EMS levy and the voters of the county subsequently approve an EMS levy, then the taxing district shall reduce its EMS levy rate to the extent the combined EMS levy rate of the county and the taxing district exceeds fifty cents per thousand dollars of assessed value in the taxing district; and~~

~~(c) An EMS levy of a taxing district within the county, authorized by the voters subsequent to an EMS levy by a county, shall expire concurrently with the county EMS levy.~~

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~~(3) **EMS levy of taxing district other than county.** If a taxing district within the county, authorized to levy an EMS levy has done so, no other taxing district, other than the county, may concurrently levy an EMS levy within the boundaries of the taxing district.~~

~~(4) **EMS levy constitutional one percent limit.** In the event that a reduction of the EMS levy rate is required under the constitutional one percent limit, it shall be reduced in accordance with the procedure specified in WAC 458-19-075.~~

~~(5) **EMS levy one hundred six percent limit.** The one hundred six percent levy limit does not apply to the first EMS levy following authorization by the voters, but does apply to each EMS levy made in the next five years or until the EMS levy is reauthorized by the voters. The EMS levy shall be calculated separately from a taxing district's regular levy for purposes of calculating the one hundred six percent limit.)~~ This rule explains the criteria contained in RCW 84.52.069 relative to a taxing district imposing a limited or permanent regular levy for emergency medical care or emergency medical services. It describes the permitted duration of this levy, the ballot title and measure that must be presented to and approved by the voters, the maximum rate for this levy, and the applicable limits.

(2) **Purpose - voter approval required - who may levy.** An emergency medical service (EMS) levy is a regular voter approved levy. Any taxes collected as a result of 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. An EMS levy must be approved by a super majority of 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, or fire protection district is authorized to impose an EMS levy.

(3) **Duration - maximum rate.** An EMS levy is imposed each year for six consecutive years, each year for ten consecutive years, or permanently. If approved, a taxing district can impose a regular property tax levy in an amount that cannot exceed fifty cents per thousand dollars of assessed value of the property of the taxing district.

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(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 29.30.111. A taxing district cannot submit to the voters at the same election multiple propositions to impose a levy under RCW 84.52.069. If the approved ballot title and measure did not authorize the maximum allowable levy rate (fifty cents) for the EMS levy, any future proposition to increase the rate up to the maximum allowable must be specifically authorized by voters at a general or special election. That is, a taxing district may impose a levy rate up to, but no greater than, the rate contained 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 rate per thousand dollars of assessed value to be imposed, and the maximum number of years the levy is to be allowed; or

(b) A permanent EMS levy must state the name of the taxing district and the maximum rate per thousand dollars 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. The detailed specifics of this procedure are set forth in RCW 84.52.069(4).

(5) **County-wide EMS levy.** A county-wide EMS levy cannot be placed on the ballot without first obtaining the approval of the legislative authority of any city within the county having a population exceeding fifty thousand. 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. In addition, if a county levies an EMS levy, the following conditions apply:

(a) Any other taxing district 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 fifty cents per thousand dollars of assessed value of the property of the taxing district; and

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(b) When a taxing district within the county levies an EMS levy and the voters of the county subsequently approve a county-wide EMS levy, the taxing district must then reduce its EMS levy rate so that the combined EMS levy rate of the county and the taxing district does not exceed fifty cents per thousand dollars of assessed value in the taxing district; and

(c) An EMS levy of limited duration of a taxing district within the county, authorized by the voters subsequent to a county-wide EMS levy of limited duration, will expire concurrently with the county EMS levy.

(6) **EMS levy of taxing district other than county.** Once a taxing district that has the authority to levy an EMS levy has done so within the county, only the county may concurrently 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.

(7) **Constitutional one percent limit is applicable.** 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 to be reduced in the manner set forth in RCW 84.52.010(1) and WAC 458-19-075.

(8) **Statutory aggregate dollar rate limit is not applicable.** An EMS levy is not subject to the statutory aggregate dollar rate limit of five dollars and ninety cents per thousand dollars of assessed value (see RCW 84.52.043).

(9) **Applicability of limit factor to EMS levy.** The first year an EMS levy is made following voter approval, the levy limit set forth in RCW 84.55.010 does not apply. However, after the first year any EMS levy made is subject to this limit. In other words, beginning the second year this levy is made it 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 such a levy plus an additional dollar amount calculated by multiplying the increase in assessed value in that district resulting from new construction, improvements to property, and any increase in the assessed value of state-assessed property by the regular property tax rate for the district in the preceding year. The EMS levy is calculated separately from any other levies made by the taxing district for purposes of calculating the levy limit.