



City of Tacoma
Office of the City Clerk

RECEIVED

MAY 10, 2023

CERTIFICATE OF CITY CLERK

I, Doris Sorum, City Clerk of the City of Tacoma, Washington, do hereby certify that the attached is a full, true, and correct copy of Resolution No. 41180, passed by the City Council on April 18, 2023.

Dated this 10th day of May 2023.

Doris Sorum, City Clerk
City of Tacoma, Washington





Req. #23-0343

RESOLUTION NO. 41180

1 A RESOLUTION relating to Emergency Medical Services; providing for the
2 submission of a proposition to the electors of the City at the Primary
3 Election to be held on Tuesday, August 1, 2023, that would restore the
4 Emergency Medical Services levy to a total rate of \$0.50 per \$1,000.00 of
5 assessed value for collection in 2024, increase the 2025-2029 levy
6 amounts by up to 6 percent to maintain the rate of \$0.50 per \$1,000.00 of
7 assessed value, and authorize use of the 2029 levy amount as the base for
8 computing levies in future years; setting forth the ballot proposition; and
9 directing the City Clerk to certify to the Pierce County Auditor a certified
10 copy of this resolution.

11 WHEREAS the City of Tacoma, Washington ("City"), a first-class charter
12 city, maintains a full-time fire department ("TFD") which provides, among other
13 services, emergency medical services ("EMS"), and

14 WHEREAS pursuant to Section 84.52.069 of the Revised Code of
15 Washington ("RCW"), with voter approval, the City may impose permanent
16 regular property tax levies in an amount equal to \$0.50 per \$1,000.00 of
17 assessed value to fund the provision of emergency medical care or emergency
18 medical services, and

19 WHEREAS in September 2002, voters approved a permanent EMS levy,
20 and

21 WHEREAS in September 2006, voters approved a levy lid lift of the
22 permanent EMS levy to restore the levy rate to \$0.50 per \$1,000.00 of
23 assessed value, and

24 WHEREAS in accordance with RCW 84.55.010, the annual increase in
25 the dollar amount of the EMS levy is limited to 1 percent (plus permitted
26 adjustments including to reflect new construction), and



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WHEREAS as a result of this statutory limitation, the EMS levy rate has decreased from \$0.50 to \$0.28 per \$1,000.00 of assessed value as property values have increased by more than 1 percent annually, and

WHEREAS pursuant to RCW 84.55.050, the City may ask voters for permission to increase the amount of the EMS property taxes above the 1 percent limit that would otherwise apply, subject to the voter-approved maximum EMS levy rate of \$0.50 per \$1,000.00 of assessed value by means of permanent "levy lid lift," and

WHEREAS the City Council deems it necessary to submit to the voters of the City a proposition of whether or not the City shall increase the amount of EMS regular property taxes for collection beginning in 2024 in excess of the limit factor and allow for increases for the next five years, as provided for in RCW 84.55.050(2), and

WHEREAS following the lid lift, the City would be authorized use of the 2029 levy amount as the base for computing levies in future years, and

WHEREAS Section 3.11.060 of the Tacoma Municipal Code ("TMC") provides that the proceeds of the EMS levy, as increased, may in part be used to pay charges incurred by qualified City residents for TFD transport (and not paid by third parties or insurers), and it is the City's intent to continue to apply a portion of the proceeds of the EMS levy, as increased, for the purpose of emergency medical services and care; Now, Therefore,



BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

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2 Section 1. That the Pierce County Auditor's Office ("Auditor"), as *ex officio*
3 supervisor of elections for Pierce County, is requested to call and conduct an
4 election on August 1, 2023, and submit to the qualified electorate of the City, at
5 the August 1, 2023, Primary Election, for rejection or approval, a proposition
6 authorizing the City to increase the property tax levy for Emergency Medical
7 Services and care ("EMS") to \$0.50 per \$1,000.00 of assessed value for
8 collection in 2024, as permitted by law, to increase the levy for EMS by 6 percent
9 each year for 5 more years thereafter (e.g., use a limit factor of 106 percent), and
10 use the 2029 levy amount as the base for calculating subsequent levies, as
11 allowed by Chapter 84.55 RCW, as may be amended from time to time, for the
12 limited purpose of providing EMS. The taxes authorized by this proposition will
13 be in addition to the maximum amount of regular property taxes the City would
14 have been limited to by RCW 84.55.010, as may be amended from time to time,
15 in the absence of voter approval under this resolution, including all other
16 authorized lid lifts.
17

18 Section 2. If the ballot proposition set forth herein is approved by the voters,
19 qualifying senior citizens, disabled veterans, and other qualifying individuals shall
20 be exempt from the tax increase resulting from such levy lid lift, as authorized by
21 RCW 84.36.381.
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Section 3. That the City shall submit a proposition to the electorate of the City in the form substantially as follows:

CITY OF TACOMA
PROPOSITION NO. 1
EMERGENCY MEDICAL SERVICES
PROPERTY TAX LEVY INCREASE

The City of Tacoma Council adopted Resolution No. 41180 concerning restoration of the City's emergency medical services property tax levy. This measure would continue to fund emergency medical services and care (EMS) by restoring the EMS levy to \$0.50 per \$1,000 of assessed value for collection in 2024; authorizing an annual increase of up to 6 percent annually to not exceed the \$0.50 rate for 2025-2029; and authorizing use of the 2029 levy amount as the base for computing levies in future years, per RCW 84.55. Qualifying seniors, veterans, and others would be exempt, per RCW 84.36.381.

Should this proposition be:

- Approved..... []
- Rejected..... []

Section 4. That prior to May 12, 2023, the City Clerk shall send to the Auditor, as *ex officio* supervisor of elections, a certified copy of this resolution, together with the proposition substantially in the form as set forth above, for the August 1, 2023, Primary Election. The proper City officials are authorized to perform such duties as are necessary or required by law to submit the question of whether the emergency medical services regular property tax shall be increased, as provided in this resolution, to the electors at the August 1, 2023, Primary Election.

Section 5. That the City has chosen to participate jointly with Pierce County in its voters' pamphlet. Pursuant to RCW 29A.32.220, the text for the ballot



1 measure, accompanied by an explanatory statement, shall be submitted to the
2 Auditor's Office for inclusion in the Official Voters' Pamphlet. The explanatory
3 statement shall not exceed 200 words and shall be submitted to the Auditor, as *ex*
4 *officio* supervisor of elections, by May 12, 2023.

5 Section 6. That the proceeds of the increased EMS levy shall be applied
6 to pay costs of providing emergency medical services and care as determined by
7 the City Council including, without limitation, purchasing, operating, supporting,
8 and enhancing emergency medical care staff and equipment by TFD, or any
9 successor agency, and to provide emergency medical services membership
10 benefits to all City residents for all charges for service not paid by third parties or
11 insurers.

12 Section 7. That, pursuant to RCW 84.55.050, if a simple majority of the
13 qualified voters voting on the proposition vote for the approval thereof, the
14 proposition shall be deemed approved and shall be adopted. Thereafter the City
15 Council shall have the necessary and requisite authority to levy, in the manner
16 provided by law, a regular property tax emergency medical services levy in an
17 amount of \$0.50 per \$1,000.00 of assessed valuation for collection beginning in
18 2024 as provided in the proposition and herein. If less than a simple majority of
19 qualified voters approve the proposition, then it shall be deemed rejected and
20 the City Council shall not increase the EMS levy above the limits set forth in
21 RCW 84.55 as provided in the proposition and herein. The City's authority to
22 levy the existing, and heretofore approved, permanent EMS levy shall in no way
23 be affected by either the approval or rejection of the proposition.
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Section 8. That, if a simple majority of the qualified voters voting on the proposition vote for the approval thereof, the City Manager may bring forward an ordinance providing updates to TMC Section 3.11.060 that the proceeds of the EMS levy, as increased, may in part be used to pay charges incurred by qualified City residents for TFD transport (and not paid by third parties or insurers) to include all basic life support charges for service. If the proposition does not pass, the City Manager may still choose to submit a proposal to the City Council to amend TMC 3.11.060 to allow the current EMS levy to be used for TFD transport, including all basic life support charges for service.

Section 9. That if a section, subsection, paragraph, sentence, clause, or phrase of this resolution is declared unconstitutional or invalid for any reason by any court of competent jurisdiction; such decision shall not affect the validity of the remaining portions of this resolution.

Adopted April 18, 2023

M Woodards
Mayor

Attest:

Doris Soum
City Clerk

Approved as to form:

Debra Case
Deputy City Attorney

Tacoma's Emergency Medical Services ("EMS") permanent property tax levy was approved by voters in 2002 to fund EMS for Tacoma residents. However, property values have increased significantly faster than the levy collection rate and state law limits the amount a city can increase the levy collection rate to 1% annually. The current rate is \$0.28 per \$1,000 of assessed valuation.

The City is seeking voter approval to restore its EMS levy to \$0.50 per \$1,000 of assessed valuation in 2024 and to adjust the levied amount for 2025-2029 not to exceed \$0.50 per \$1,000 of assessed valuation. The property tax amounts in 2029 would be used to calculate future property tax amounts. If this is not approved, the City will still have the 2002 levy to pay for EMS, but in very reduced amounts.

The revenue generated, as has been the case since the 2002 voter approved levy, may only be used to provide EMS, including related personnel costs, training, equipment, and structures. It will also pay for charges incurred by qualified city residents for all Tacoma Fire Department transports (not paid by third parties or insurers). The average property owner would pay an additional \$9.04 per month in 2024.