



# SEATTLE CITY COUNCIL

## Legislative Summary

CB 119539

Record No.: CB 119539

Type: Ordinance (Ord)

Status: Passed

Version: 1

Ord. no: Ord 125850

In Control: City Clerk

File Created: 05/14/2019

Final Action: 06/28/2019

**Title:** AN ORDINANCE relating to Emergency Medical Services; authorizing execution, pursuant to the Interlocal Cooperation Act, of an agreement with King County regarding the imposition and allocation of property tax revenues generated by a six-year, voter-approved King County-wide tax levy for emergency medical services; approving the submittal by King County of a proposition to the voters seeking authority to levy those additional taxes; and ratifying and confirming certain prior acts.

Date

Notes:

Filed with City Clerk:

Mayor's Signature:

Sponsors: González

Vetoed by Mayor:

Veto Overridden:

Veto Sustained:

**Attachments:** Ex A- Interlocal Cooperation Agreement, Ex A Ex 1 - EMS Levy Proposed Financial Plan

**Drafter:** adam.schaefer@seattle.gov

**Filing Requirements/Dept Action:**

### History of Legislative File

Legal Notice Published:

Yes

No

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	Mayor	05/21/2019	Mayor's leg transmitted to Council	City Clerk			
1	City Clerk	05/21/2019	sent for review	Council President's Office			
<b>Action Text:</b> The Council Bill (CB) was sent for review. to the Council President's Office							
1	Council President's Office	05/29/2019	sent for review	Gender Equity, Safe Communities, New Americans, and Education Committee			

Legislative Summary Continued (CB 119539)

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**Action Text:** The Council Bill (CB) was sent for review. to the Gender Equity, Safe Communities, New Americans, and Education Committee

1 City Council                      06/10/2019   referred                      Gender Equity,  
Safe  
Communities,  
New Americans,  
and Education  
Committee

**Action Text:** The Council Bill (CB) was referred. to the Gender Equity, Safe Communities, New Americans, and Education Committee

1 Gender Equity, Safe                      06/12/2019   pass                      Pass  
Communities, New  
Americans, and  
Education Committee

**Action Text:** The Committee recommends that City Council pass the Council Bill (CB).  
In Favor: 2   Chair González , Vice Chair Mosqueda  
Opposed: 0

1 City Council                      06/17/2019   held                      Pass

**Action Text:** The Motion carried, and the Council Bill (CB) 119539 was held until June 24, 2019 by the following vote:

In Favor: 6   Councilmember Bagshaw, Councilmember González , Council  
President Harrell, Councilmember Herbold, Councilmember O'Brien,  
Councilmember Pacheco  
Opposed: 0

1 City Council                      06/24/2019   passed                      Pass

**Action Text:** The Council Bill (CB) was passed by the following vote, and the President signed the Bill:  
In Favor: 8   Councilmember Bagshaw, Council President Harrell, Councilmember  
Herbold, Councilmember Juarez, Councilmember Mosqueda,  
Councilmember O'Brien, Councilmember Pacheco, Councilmember  
Sawant  
Opposed: 0

1 City Clerk                      06/27/2019   submitted for                      Mayor  
Mayor's signature

1 Mayor                      06/28/2019   Signed

1 Mayor                      06/28/2019   returned                      City Clerk

1 City Clerk                      06/28/2019   attested by City Clerk

**Action Text:** The Ordinance (Ord) was attested by City Clerk.

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CITY OF SEATTLE

ORDINANCE 125850

COUNCIL BILL 119539

AN ORDINANCE relating to Emergency Medical Services; authorizing execution, pursuant to the Interlocal Cooperation Act, of an agreement with King County regarding the imposition and allocation of property tax revenues generated by a six-year, voter-approved King County-wide tax levy for emergency medical services; approving the submittal by King County of a proposition to the voters seeking authority to levy those additional taxes; and ratifying and confirming certain prior acts.

WHEREAS, King County desires to place before the qualified electors of King County a ballot proposition authorizing the County to levy additional regular property taxes in amounts up to twenty six and one-half cents per thousand dollars of assessed valuation each year, for exactly six consecutive years, on all taxable property within King County for the support of emergency medical services (EMS), pursuant to the powers granted to it in RCW 84.52.069; and

WHEREAS, RCW 84.52.069 does not permit a county-wide regular tax levy for emergency medical services to be placed on the ballot until after the legislative authority of 75 percent of all cities having a population in excess of 50,000 within such county has approved such action; and

WHEREAS, King County proposes to carry out its obligation to provide emergency medical services on a County-wide basis by, among other actions, making funds available for expenses incurred in the City's independent emergency medical services program by allocating and transferring to the City that portion of the tax revenues generated by the County EMS tax levy that is attributable to taxable property within the City of Seattle, with certain minimum amounts established; NOW, THEREFORE,

1 **BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:**

2           Section 1. The placing before the qualified electors of King County, pursuant to the  
3 powers granted to King County by RCW 84.52.069, of a ballot proposition on November 5,  
4 2019, authorizing the County to levy each year for exactly six consecutive years commencing in  
5 2019 (for collection beginning in 2020) additional regular property taxes Countywide in amounts  
6 up to twenty six and one-half cents (\$0.265) per thousand dollars of assessed valuation on all  
7 taxable property within King County, for the support of emergency medical services (EMS), is  
8 approved, conditioned upon the execution by King County, prior to placement of the measure on  
9 the ballot, of the interlocal agreement authorized by Section 2 of this ordinance, and subject to  
10 the terms of that agreement.

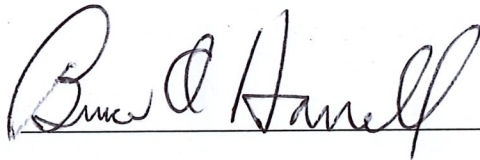
11           Section 2. The Mayor is authorized to execute, for and on behalf of The City of Seattle,  
12 an agreement with King County substantially in the form of the attached Exhibit A, "Interlocal  
13 Cooperation Agreement for Allocation of Property Tax Revenues between The City of Seattle  
14 and King County." No deviation from the form of agreement shown in Exhibit A may reduce the  
15 City's right to receive the minimum amounts shown in Paragraph 3 of Exhibit A.

16           Section 3. Execution by the Mayor of the agreement authorized by Section 2 of this  
17 ordinance prior to the effective date of this ordinance is ratified and confirmed.



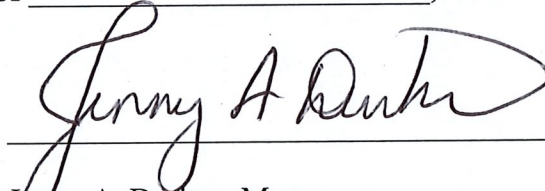
1 Section 4. This ordinance shall take effect and be in force on the latest of: (a) 30 days  
2 after its approval by the Mayor; (b) 30 days after the Mayor's unsigned return; (c) 45 days after  
3 Council passage if the Mayor does not return within ten days after presentation; (d) the date of  
4 reconsidered Council passage of this ordinance over the Mayor's disapproval; or (e) the date the  
5 King County Executive signs, on behalf of King County, the agreement authorized by Section 2  
6 of this ordinance, having first been authorized to do so by ordinance or motion of the King  
7 County Council.

8 Passed by the City Council the 24<sup>th</sup> day of June, 2019,  
9 and signed by me in open session in authentication of its passage this 24<sup>th</sup> day of  
10 June, 2019.

11 

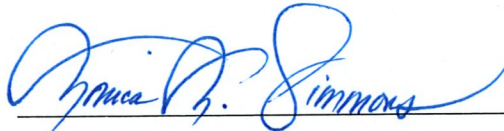
12 President \_\_\_\_\_ of the City Council

13 Approved by me this 20<sup>th</sup> day of June, 2019.

14 

15 Jenny A. Durkan, Mayor

16 Filed by me this 28<sup>th</sup> day of June, 2019.

17 

18 Monica Martinez Simmons, City Clerk  
19  
20  
21

1 (Seal)

- 2
- 3 Attachments:
- 4 Exhibit A – Interlocal Cooperation Agreement for Allocation of Property Tax Revenues between
- 5 The City of Seattle and King County
- 6 Exhibit 1 – EMS Levy Proposed Financial Plan

INTERLOCAL COOPERATION AGREEMENT FOR ALLOCATION OF  
PROPERTY TAX REVENUES

BETWEEN THE CITY OF SEATTLE

AND

KING COUNTY

( 2020—2025 )

THIS AGREEMENT is entered into pursuant to the "Interlocal Cooperation Act," codified as Ch. 39.34 RCW, by and between The City of Seattle ("The City") and King County ("The County"); WITNESSETH:

WHEREAS, the County desires to place before the qualified electors of King County a ballot proposition authorizing the County to levy additional regular property taxes County-wide in amounts up to 26.5 cents per thousand dollars of assessed valuation each year for six consecutive years on all taxable property within King County for the support of emergency medical services ("EMS") pursuant to the powers granted to it in RCW 84.52.069; and

WHEREAS, the City operates and funds an emergency medical services program which is independent from, but coordinated with the County's program; and

WHEREAS, a portion of the revenues to be collected pursuant to the County-wide EMS levy will be attributable to taxable property located within the legal boundaries of the City; and

WHEREAS, the parties hereto desire to reimburse and transfer to the City for the support of its emergency medical services program all revenues to be collected pursuant to the County-wide EMS levy from the taxable property located within the legal boundaries of the City of Seattle; and

WHEREAS, the County has determined that the reimbursement and transfer agreement set forth below will not affect the County's ability to provide emergency medical service throughout the County; and

WHEREAS, RCW 84.52.069 provides that no County-wide EMS levy proposal may be placed on the ballot without the legislative authority of at least 75% of those cities with a population exceeding 50,000.

Now, Therefore, the parties agree as follows:

1. The County shall submit to the qualified electors of King County at a general election to be held on November 5, 2019, a proposition authorizing the County to levy additional regular property taxes each year for exactly six consecutive years beginning in 2019 for collection beginning in 2020 on taxable property within the County in amounts up to twenty-six and a half (26.5) cents per thousand dollars of assessed valuation pursuant to RCW 84.52.069 for expenses incurred in the provision of emergency medical services.
2. This Agreement shall commence upon its signing by both parties. This Agreement shall terminate when all property taxes levied by King County under this Agreement have been collected and the proper share transferred to the City.
3. Upon approval by the qualified electors of King County of the authority for additional regular property tax levies as set forth in RCW 84.52.069 and paragraph 1 of this Agreement, the County shall transfer to the City all revenues collected pursuant to the County-wide EMS levy from taxable property located within the legal boundaries of the City.

The total amount transferred shall not be less than the smaller of the following:

- a) All revenues that could be collected under a County-wide EMS levy from taxable property located within the legal boundaries of the City a levy rate of twenty-six and a half (26.5) cents per thousand dollars of assessed valuation, accounting for historical rates of under collection: or
- b) The amount identified for the corresponding tax collection year as “Projected Net Seattle Property Taxes” set forth in the King County 2020-2025 “Emergency Medical Services Levy Overview – Proposed Financial Plan (March 2019 Forecast)” dated May 17, 2019 attached as Exhibit 1; or
- c) All revenues that could be collected under a county-wide EMS levy from taxable property located within the legal boundaries of the City at the highest levy rate that the county is allowed to impose under state law, accounting for historical rates of undercollection.

In any year in which the County has imposed the highest levy allowed under state law, but the distribution of assessed value growth would result in a net transfer of money from the rest of King County to Seattle under “b” above, then Seattle agrees to receive its transfer under “c” above.

4. Transfer of the revenues set forth in Paragraph 3 above shall be administered by the King County Finance and Business Operations Division of the Department of Executive Services in the manner and at such times as the County transfers revenues produced pursuant to levies listed in or authorized by RCW 84.52.043, provided if the



amount to be transferred requires a payment in excess of the actual EMS levy revenues collected within the legal boundaries of the City, the additional transfer amount shall be distributed in the same manner as King County distributes taxes for an annexation.

5. All revenues received pursuant to the County-wide EMS levy and this Agreement shall be used only for the provision of emergency medical care or emergency medical services as specified in RCW 84.52.069(5) and shall be deposited into a special revenue account established by the City for that purpose. The City shall provide the county a report describing the City's use of the proceeds annually.

6. In return for the County's agreement to impose taxes and transfer tax proceeds as set forth in Paragraphs 2 and 3 above, the City gives its approval by ordinance for the submission to the qualified electors of King County of the County-wide multi-year additional property tax levy proposition for emergency medical services described in Section 1 above.

7. Nothing in this Agreement shall be deemed to prohibit the City from levying an annual tax levy pursuant to RCW 84.52.052 or a levy pursuant to RCW 84.52.069 to fund emergency medical services.

8. The parties hereto expressly reserve for themselves the right to amend this Agreement. No amendment hereto will be effective unless it is in writing and signed by the authorized representatives of the parties hereto.

KING COUNTY

THE CITY OF SEATTLE

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

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

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

Acting under authority of

Acting under authority of

Ordinance \_\_\_\_\_

Ordinance \_\_\_\_\_

Approved as to form:

Approved as to form:

\_\_\_\_\_  
Prosecuting Attorney

\_\_\_\_\_  
City Attorney

**EMERGENCY MEDICAL SERVICES LEVY OVERVIEW - PROPOSED FINANCIAL PLAN (March 2019 Forecast) - 26.5 cents**

5/17/2019

	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed	2025 Proposed	2020-2025
<b>REVENUES</b>							
Countywide Assessed Value <sup>1</sup>	656,319,197,968	693,524,944,440	712,596,618,825	751,691,052,134	788,827,836,006	831,746,638,767	
Countywide EMS Levy	173,924,587	178,513,101	182,676,134	186,778,325	190,889,449	195,028,265	1,107,809,863
Countywide EMS Levy with Undercollection	172,185,342	176,727,970	180,849,373	184,910,542	188,980,555	193,077,983	1,096,731,764
Levy Rate	0.2650	0.2574	0.2564	0.2485	0.2420	0.2345	0.2277
Proportion	40.91%	41.05%	41.16%	41.30%	41.42%	41.47%	
Projected Seattle EMS Levy	71,152,549	73,279,628	75,189,497	77,139,448	79,066,410	80,878,222	456,705,753
Projected Seattle Undercollection	(711,525)	(732,796)	(751,895)	(771,394)	(790,664)	(808,782)	(4,567,058)
Projected Net Seattle Property Taxes	70,441,023	72,546,832	74,437,602	76,368,054	78,275,746	80,069,439	452,138,696
<b>Seattle Revenue</b>	<b>70,441,023</b>	<b>72,546,832</b>	<b>74,437,602</b>	<b>76,368,054</b>	<b>78,275,746</b>	<b>80,069,439</b>	<b>452,138,696</b>
Proportion	59.09%	58.95%	58.84%	58.70%	58.58%	58.53%	58.78%
Projected King County EMS Levy	102,772,039	105,233,473	107,486,637	109,638,877	111,823,039	114,150,044	651,104,109
Projected Undercollection	(1,027,720)	(1,052,335)	(1,074,866)	(1,096,389)	(1,118,230)	(1,141,500)	(6,511,041)
Projected Net King County Property Taxes	101,744,318	104,181,139	106,411,771	108,542,488	110,704,809	113,008,543	644,593,068
Projected King County Other Revenue	893,200	1,029,200	1,239,200	1,439,200	1,616,200	1,766,200	7,983,200
<b>King County Revenue</b>	<b>102,637,518</b>	<b>105,210,339</b>	<b>107,650,971</b>	<b>109,981,688</b>	<b>112,321,009</b>	<b>114,774,743</b>	<b>652,576,268</b>
<b>TOTAL REVENUE</b>	<b>173,078,542</b>	<b>177,757,170</b>	<b>182,088,573</b>	<b>186,349,742</b>	<b>190,596,755</b>	<b>194,844,183</b>	<b>1,104,714,964</b>
<b>EXPENDITURES</b>							
Advanced Life Support Services -- Seattle	(22,688,960)	(23,557,169)	(24,391,220)	(25,252,303)	(26,136,130)	(27,110,861)	(149,136,643)
Advanced Life Support Services -- King County	(56,382,364)	(58,501,941)	(60,538,188)	(62,640,361)	(64,798,030)	(67,177,617)	(370,038,501)
<b>Total Advanced Life Support Services</b>	<b>(79,071,324)</b>	<b>(82,059,110)</b>	<b>(84,929,408)</b>	<b>(87,892,664)</b>	<b>(90,934,160)</b>	<b>(94,288,478)</b>	<b>(519,175,144)</b>
Basic Life Support Services -- Seattle	(47,662,463)	(48,888,076)	(49,912,395)	(50,953,113)	(51,970,322)	(52,798,535)	(302,184,904)
Basic Life Support Services -- King County	(21,340,659)	(22,175,079)	(22,980,035)	(23,807,316)	(24,654,856)	(25,589,275)	(140,547,220)
Mobile Integrated Healthcare (MIH) - King County	(4,000,000)	(4,156,400)	(4,307,277)	(4,462,339)	(4,621,198)	(4,796,341)	(26,343,555)
<b>Total Basic Life Support Services</b>	<b>(73,003,122)</b>	<b>(75,219,555)</b>	<b>(77,199,707)</b>	<b>(79,222,768)</b>	<b>(81,246,376)</b>	<b>(83,184,151)</b>	<b>(469,075,679)</b>
<b>Regional Services</b>	<b>(11,976,022)</b>	<b>(12,444,285)</b>	<b>(12,896,013)</b>	<b>(13,360,269)</b>	<b>(13,835,894)</b>	<b>(14,360,274)</b>	<b>(78,872,757)</b>
<b>Strategic Initiatives</b>	<b>(1,209,732)</b>	<b>(1,254,162)</b>	<b>(1,296,735)</b>	<b>(957,247)</b>	<b>(988,215)</b>	<b>(1,022,479)</b>	<b>(6,728,570)</b>
<b>TOTAL EXPENDITURES</b>	<b>(165,260,199)</b>	<b>(170,977,112)</b>	<b>(176,321,863)</b>	<b>(181,432,948)</b>	<b>(187,004,644)</b>	<b>(192,855,383)</b>	<b>(1,073,852,150)</b>
<b>DIFFERENCE Revenues/Expenditures</b>	<b>7,818,342</b>	<b>6,780,058</b>	<b>5,766,710</b>	<b>4,916,794</b>	<b>3,592,111</b>	<b>1,988,800</b>	<b>30,862,814</b>
<b>RESERVES (not cumulative)</b>							
KC ALS Reserves	(13,790,000)	(13,790,000)	(13,790,000)	(13,790,000)	(13,790,000)	(13,790,000)	(13,790,000)
KC Rate Stabilization Reserves							
KC Rainy Day Reserves (90 day requirement)	(23,402,164)	(24,295,529)	(25,155,184)	(25,946,515)	(26,851,609)	(27,849,695)	(27,849,695)
<b>TOTAL RESERVES</b>	<b>(37,192,164)</b>	<b>(38,085,529)</b>	<b>(38,945,184)</b>	<b>(39,736,515)</b>	<b>(40,641,609)</b>	<b>(41,639,695)</b>	<b>(41,639,695)</b>
Difference needed to cover yearly cashflow and increase in reserves		Est Avail Reserves from 2014-2019 levy		(20,000,000)		Reserve Funding Needed	(21,639,695)
<b>DIFFERENCE (including reserves and carryforward funding from 2014-2019 levy)</b>							<b>9,223,119</b>
King County Supplemental Reserves							8,405,970
City of Seattle Supplement Revenue							817,149

<sup>1</sup> Does not include City of Milton