

HB 2326

Fixing the EMS Levy Overlay Problem

Washington Fire Commissioners Association
& Washington Fire Chiefs Association

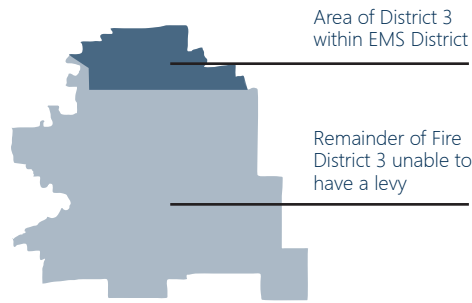
Issue

Thousands of Washington residents are unable to access locally-funded paramedic services because of an overly restrictive provision in RCW 84.52.069(6). Fire districts serving areas where only a portion of their boundaries overlap with another EMS levy area are prohibited from levying to fund emergency medical services for the rest of their residents.

Solution

A targeted amendment to RCW 84.52.069 that permits fire districts to levy EMS taxes in portions of their service area that are not subject to another taxing district's EMS levy. The Legislature already created an identical carve-out in RCW 84.52.069(10) in 2011 to address the city of Milton's dual-county situation. That exception demonstrates legislative willingness to address equity concerns when jurisdictional boundaries create unusual hardships. *See more info on page 2.*

This modest amendment would enable equitable access to emergency medical services for tens of thousands of residents across Washington while preserving existing EMS levy commitments and requiring voter approval for any new levies.



Example: Clark County Fire District 3 serves over 50,000 residents within a 90-square-mile service area in central Clark County. However, approximately 10 square miles of Clark 3 (roughly 11% of the district) lies within the North Country Emergency Medical Services (NCEMS) service area, which already collects an EMS levy.

Because this partial overlap exists, Clark 3 cannot refer an EMS levy to its voters, even though the vast majority of the district (80 square miles) receives no EMS levy-funded services. This constraint prevents Clark 3 from:

- Funding paramedic-level care for the overwhelming majority of its residents
- Securing adequate EMS revenue to provide advanced emergency medical services
- Collaborating more effectively with neighboring fire districts on regional emergency medical care initiatives

The statutory restriction effectively denies EMS funding to the vast majority of residents based on a jurisdictional boundary issue affecting only 10 square miles of the district.

Example: Kittitas County Fire District 7 illustrates how partial EMS levy overlays can create practical service and funding challenges. Around half of the district falls within the Upper Kittitas County Medic One EMS levy area, District 7 is unable to levy and must depend on Medic One to provide the majority of EMS responses across the entire district. As a result, only part of the district contributes to the EMS levy that supports these services. Misaligned boundaries and limited levy authority complicate long term planning, create funding inequities, and present challenges for future EMS consolidation or service expansion. This example demonstrates the need for legislative flexibility to allow fire districts to levy EMS taxes in non overlaid areas to ensure fair funding and sustainable EMS delivery.



Precedent & Legislative History

The Milton Exception: RCW 84.52.069(10)

Notably, RCW 84.52.069 already contains a specific carve-out for a city that lies within both King County and Pierce County. This legislative precedent demonstrates that the Legislature has previously recognized the need for flexibility when jurisdictional boundaries create overlay situations. In 2011, the Legislature enacted 2011 c 365, adding subsection (10) to RCW 84.52.069:

“For purposes of imposing the tax authorized under this section, the boundary of a county with a population greater than one million five hundred thousand does not include all of the area of the county that is located within a city that has a boundary in two counties, if the locally assessed value of all the property in the area of the city within the county having a population greater than one million five hundred thousand is less than two hundred fifty million dollars.”

This carve-out addressed an identical problem: the city of Milton, which straddles King and Pierce Counties. King County imposed an EMS levy countywide, which meant residents in Milton’s King County portion paid the levy but received no services (as Milton is in Pierce County). Additionally, Milton was restricted in the EMS levy it could collect for the King County portion.

The Legislature recognized this created an inequitable situation and enacted a targeted exception. The exception:

- Allows Milton to collect the full \$0.50 per \$1,000 EMS levy on both county portions
- Protects Milton’s ability to negotiate fire district service arrangements across county lines
- Does not eliminate King County’s existing EMS levy or service obligations
- Requires voter approval for the levy (maintaining democratic accountability)

This precedent demonstrates that the Legislature is willing to address overlay inequities through carefully tailored amendments. A similar exception is justified for fire districts facing partial EMS levy overlays.

The Importance of EMS Levies

Emergency medical service levies are a critical funding tool for fire districts and regional fire authorities in Washington State. Authorized under RCW 84.52.069, EMS levies are approved directly by voters, reflecting local support for emergency medical services. These levies provide dedicated funding that fire districts and RFAs rely on to staff EMS personnel, maintain and replace medical equipment, support training, and ensure timely emergency response.

