

June 6, 2025

MEMORANDUM

To: Public Safety Committee
From: Karina Bull, Analyst
Subject: 2026-2031 Emergency Medical Services Levy

On June 10, the Public Safety Committee (Committee) will discuss and possibly vote on [Council Bill \(CB\) 120996](#) regarding a King County ballot measure to renew the countywide, six-year Medic One/Emergency Medical Services Levy (EMS Levy), in amounts up to \$0.25 per \$1,000 assessed value (AV) on all taxable property within King County, for collection beginning in 2026.

CB 120996 would:

1. Authorize an Interlocal Agreement (ILA) between the City of Seattle (City) and King County on the imposition and allocation of property tax revenues generated by the proposed EMS Levy; and
2. Approve King County's submittal of the ballot measure for the proposed EMS Levy at the next general election on November 4, 2025.¹

The current EMS Levy expires on December 31, 2025. If passed by King County voters, the proposed EMS Levy would generate a projected \$1.4 billion over a six-year period (2026-2031) to support countywide emergency medical services, including \$479 million for the City's Medic One/EMS program coordinated by the Seattle Fire Department (SFD).² For a Seattle homeowner with a \$919,296 median AV, the initial levy rate of \$0.25 per \$1,000 AV would cost \$230 in 2026.

Background

King County's Medic One/EMS system provides residents of Seattle and King County with lifesaving, prehospital emergency care through an internationally recognized, tiered regional response system. This system relies on coordinated partnerships with fire departments, paramedic agencies, dispatch centers, and hospitals. The City operates and funds a Medic One emergency services program that is separate from the King County program but is part of the regional delivery system.³ While emergency medical services within Seattle are coordinated through SFD, all Medic One system staff receive the same training and work with similarly equipped medic vehicles.

¹ See CB 120996: [Attachment 1 - 2026-2031 EMS Levy ILA between KC and Seattle](#) and [Attachment 1 Exhibit 1 - MS Levy Overview and Proposed Financial Plan \(King County March 2025 Forecast\)](#).

² The projected revenues for the proposed EMS Levy six-year collection period (2026-2031) are based on the King County March 2025 Forecast. The projected revenues for Seattle during this six-year period are based on the City's Adopted April 2025 Forecast which yields a lower revenue forecast (\$479 million) for Seattle than the King County projection (\$502.5 million).

³ Other Medic One system partners include South King County Medic One (Kent), Redmond Medic One, Vashon Medic One, Bellevue Fire Medic One, and Shoreline Fire Medic One.

The Medic One/EMS system includes Basic Life Support (BLS) and Advanced Life Support (ALS) services:

- **BLS personnel** are usually the first to arrive on scene and provide intermediate basic life support medical care (e.g., advanced first aid, CPR) to stabilize the patient. BLS is staffed by firefighters training as Emergency Medical Technicians (EMTs), certified by the state and are required to complete initial and ongoing training.
- **ALS personnel** are paramedics that respond to about 25 percent of calls for service and usually arrive second on scene to provide emergency care for critical or life-threatening injuries and illness. Paramedics receive more than 2,500 hours of intensive training through the University of Washington/Harborview Medical Center Paramedic Training Program.

King County's Medic One/EMS program is primarily funded through a countywide, voter-approved EMS Levy that has typically been approved for six-year periods. All EMS Levy revenue collected from taxable property in Seattle is transferred to the City, per an ILA between the City and King County, and is used solely for SFD's Medic One/EMS program.

[King County Proposed Ordinance 2015-0119](#) includes the proposed EMS Levy for 2026-2031. [King County Proposed Ordinance 2025-0118](#) includes the proposed EMS Levy Strategic Plan, which is the primary policy and financial document for the EMS system.⁴ To place the proposed EMS Levy on the November 4, 2025, ballot, King County Council must pass these ordinances no later than August 5, 2025.⁵

CB 120996

CB 120996 would (1) authorize the execution of an ILA between the City and King County on the imposition and allocation of property tax revenues generated by the proposed EMS Levy; and (2) approve King County's submittal of the ballot measure for the proposed EMS Levy at the next general election on November 4, 2025. The proposed EMS Levy would impose additional property taxes for six consecutive years (2026-2031) on taxable property within King County at a rate not to exceed \$0.25 per \$1,000 of assessed property value. Levy proceeds would fund the provision of emergency medical services throughout King County.

1. The ILA would signify the City's approval of the proposed EMS Levy and require King County to transfer to the City all EMS Levy revenues collected from taxable property within the legal boundaries of Seattle. This transfer would be consistent with the past practices of prior levies.

⁴ See the [King County Council Staff Report](#) that accompanies these ordinances for more information.

⁵ The deadline for King County Elections to receive the effective ordinances is August 5, 2025. Therefore, the last regular King County Council meeting to vote on the legislation with maximum processing time (25 days) is July 8; the last regular King County Council meeting with minimum processing time (10 days) to pass the legislation as an emergency is July 22, 2025; and the last special King County Council meeting to pass the legislation as an emergency is August 5, 2025.

2. The City's approval of the ballot measure for the proposed EMS Levy would allow the measure to be placed before King County voters. Under RCW 84.52.069, King County may not place a renewal measure on the ballot until it has obtained approval in the form of an ordinance from 75 percent of the cities that are located within its boundaries and have more than 50,000 residents.⁶ CB 120996 would provide such authority on behalf of the City.

The Medic One/EMS Advisory Task Force (Task Force), which is charged with reviewing and endorsing broad policy decisions for the EMS system, oversaw the development of the proposed EMS Levy.⁷ The Task Force consists of elected and appointed officials from King County, cities, and fire districts to represent those who administer, authorize, and are served by the system. The City's Fire Chief, Harold Scoggins, serves on this Task Force.

2020-2025 EMS Levy

The City Budget Office (CBO) estimates that the current six-year levy will have generated a total of \$399 million for SFD's emergency medical services with an average rate of \$0.24 per \$1,000 AV. Table 1 shows the annual revenue totals and levy rates for the current EMS Levy. The increasing value of property in Seattle has allowed the City's revenue share to increase even though the property tax rate has declined over time.

Table 1. Current 2020-2025 EMS Levy Revenue and Levy Rates

	2020	2021	2022	2023	2024	2025 est.	6-Year Total & Average Rate
Revenue Actuals	\$66.8M	\$69.5M	\$67.8M	\$63.5M	\$66.9M	\$64.3M	\$399M
Levy Rate⁸	\$0.265	\$0.260	\$0.250	\$0.210	\$0.230	\$0.220	\$0.240
Projected Net Total EMS Levy Revenue for Seattle: \$399 million							

2026-2031 EMS Levy

CBO projects that the proposed levy would generate a projected six-year total of \$479 million for SFD's emergency medical services with an average levy rate of \$0.23 per \$1,000 AV. Table 2 shows the projected revenue totals and levy rates for the proposed EMS Levy.

Table 2. Proposed 2026-2031 EMS Levy Revenue and Levy Rates

	2026 est.	2027 est.	2028 est.	2029 est.	2030 est.	2031 est.	6-Year Total & Average Rate
Revenue Forecasts	\$75.3M	\$76.2M	\$78.2M	\$80.9M	\$82.9M	\$85.9M	\$479.4M
Levy Rate	\$0.250	\$0.240	\$0.240	\$0.230	\$0.220	\$0.220	\$0.230
Projected Net Total EMS Levy Revenue for Seattle: \$479 million							

⁶ The following cities have a population over 50,000: Auburn, Bellevue, Burien, Federal Way, Kent, Kirkland, Redmond, Renton, Sammamish, Seattle and Shoreline.

⁷ See [2026-2031 Medic One/EMS Levy Planning Process](#).

⁸ See [City Tax Comparisons – King County Assessor](#).

CBO projects that the proposed levy would cost a homeowner in Seattle an average of \$252 per year based on median AV, resulting in a total six-year cost of \$1,511. Table 3 shows the projected costs for homeowners in Seattle based on median AV.

Table 3. Proposed 2026-2031 EMS Levy Cost to Homeowner

	2026 est.	2027 est.	2028 est.	2029 est.	2030 est.	2031 est.	6-Year Average Cost & AV
Cost to Homeowner	\$230	\$238	\$247	\$257	\$264	\$275	\$252 (total \$1,511)
Median Home AV	\$919,296	\$978,131	\$1,040,731	\$1,107,338	\$1,178,208	\$1,253,613	\$1,079,553
Projected Net Total EMS Levy Cost for Homeowner in Seattle: \$1,511							

Fiscal Impacts

Based on the City's Adopted April 2025 Forecast, CBO projects that the proposed EMS Levy would generate approximately \$75.3 million in 2026 for SFD's Medic One/EMS services. These funds would be included in revenue projections for the Mayor's 2026 Proposed Budget and would fund a portion of SFD costs for emergency medical services. General Fund resources would make up the difference.

For reference, the 2025 Adopted Budget includes over \$261 million for SFD operations and nearly 25 percent (\$64 million) of this amount is funded by EMS levy revenue. As 74 percent of SFD's responses are for emergency medical services, the bulk of SFD's operations costs are related to services covered by the EMS Levy.

Next Steps

The Committee will discuss and may vote on CB 120996 at its meeting on June 10, 2025. If the Committee votes to recommend passage of CB 120996 at this meeting, the City Council could vote on the bill as early as June 17, 2025.

cc: Ben Noble, Director
Lish Whitson, Supervising Analyst