
Finance Committee

HB 1251

Brief Description: Providing for increased funding for emergency medical services by adjusting the emergency medical services' levy cap.

Sponsors: Representatives Van De Wege, Fey, Fitzgibbon and Pollet.

Brief Summary of Bill

- Increases the emergency medical services levy rate from 50 cents to 75 cents per \$1,000 of the assessed value of property in the taxing district.

Hearing Date: 1/23/15

Staff: Jeff Mitchell (786-7139)

Background:

Property Taxes.

Property taxes are imposed by state and local governments. The county assessor determines assessed value for each property. The county assessor also calculates the tax rate necessary to raise the correct amount of property taxes for each taxing district. The assessor calculates the rate so the individual district rate limit, the district revenue limit, and the aggregate rate limits are all satisfied. The property tax bill for an individual property is determined by multiplying the assessed value of the property by the tax rate for each taxing district in which the property is located.

Emergency Medical Services Levies.

An emergency medical services (EMS) levy is a regular voter-approved property tax levy which is used to provide emergency medical care or emergency medical services. An EMS levy may be imposed by a number of different entities including a county, an EMS district, a city or town, a public hospital district, or a fire district. An EMS levy may be authorized for six years, 10 years,

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or permanently. If approved, a taxing district may impose a regular property tax levy in an amount that cannot exceed 50 cents per \$1,000 of assessed value of the property of the taxing district.

Summary of Bill:

The maximum levy rate that a taxing district may impose for an emergency medical services levy is increased from 50 cents to 75 cents per \$1,000 of assessed value.

Appropriation: None.

Fiscal Note: Requested.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.