

**JEFFERSON COUNTY, WEST VIRGINIA  
EMERGENCY AMBULANCE SERVICE FEE ORDINANCE**

**Amendment Effective July 1, 2018**

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## **SECTION 1 – LEGISLATIVE AUTHORITY**

This Ordinance concerns the imposition and collection of a special emergency ambulance service fee and is adopted under the authority of Chapter 7, Article 15, Section 17, of the Code of West Virginia, as amended.

## **SECTION 2 – PURPOSE**

This Ordinance is enacted by the Jefferson County Commission for the purpose of providing career Fire Fighter/Paramedics and Fire Fighter/EMTs to maintain an adequate emergency ambulance system within the geographic boundaries of Jefferson County, West Virginia. An adequate emergency ambulance system is necessary to promote the health and welfare of the citizens of Jefferson County. Emergency ambulance service is a public purpose and a responsibility of government for which public money may be spent.

## **SECTION 3 – DEFINITIONS**

**ACCESSORY STRUCTURE.** Any separate structure associated with a residential unit such as a garage, storage shed, workshop or otherwise located on the same parcel shall be included as part of the residential unit and not subject to a separate fee so long as it is not actually used as a residential or non-residential unit. If a dispute arises with regard to whether or not a structure qualifies as accessory structure not subject to a separate fee, the burden is upon the owner to demonstrate that the structure is not a commercial or residential unit.

**RESIDENTIAL PROPERTY.** Means any place of residence, whether occupied or unoccupied, as classified by the records of the Jefferson County Assessor, including, but not limited to, single-family homes, duplexes, vacation and secondary homes, mobile homes, apartments, and rental units.

**AGRICULTURAL BUILDING.** Means structures which directly contribute to the operation of a farm and shall include any processing plant, milking parlor, farm equipment storage building, barn, silo, grain storage building, swinery, and temporary quarters furnished to farm employees without rent to assist in performance of employment duties as part of the terms of their employment. Agricultural buildings shall be exempt from any fee assessed under this Ordinance. However, the agricultural exemption does not apply to any ordinary residential unit located on a farm, such units shall be subject to the standard residential unit fee. In addition, any structure which conducts a retail commercial enterprise open to the general public, including but not limited to a distillery, butcher shop, winery, bed and breakfast, buildings used in the course business for animal racing, or retail nursery, shall be subject to the standard non-residential, warehouse or casino fee even if located on a farm. The warehousing, processing, drying, storage, distribution and marketing of agricultural products for the wholesale marketplace when those activities are conducted in conjunction with, but are secondary to, husbandry or production conducted on the farm shall be exempt from the fee. If a dispute arises with regard to whether or not a structure qualifies as an exempt agricultural building, the burden is upon the owner to demonstrate that the structure contributes to the operation of a farm and is not a commercial or residential unit.

**NON-RESIDENTIAL PROPERTY.** Means commercial business, industrial activity or non-residential activity conducted for a profit or non-profit, and any federal, state or local government(except those defined as an “Agricultural”, “Casino”, and “Warehouse” property herein) including, but not limited to, any store, filling station, hotel, motel, flea market, amusement park, camp ground, institutional living arrangement with centralized services such as nursing homes, assisted living or similar arrangement, a bed and breakfast, an entertainment venue, a club, bar or restaurants, church, school, courthouse, or federal, state, or municipal government building. In the case of commercial activity that occurs outdoors such as a flea market, camp ground or amusement park, such business shall be assessed a fee as a commercial unit unless a permanent structure associated with the use is already subject to a commercial fee at the same location. In the case of a commercial complex with more than one structure, such as a shopping center or business complex, each separate structure shall be included in total square foot calculations.

**EMERGENCY AMBULANCE SYSTEM.** Any emergency ambulance service provided pursuant to this ordinance.

**HOMESTEAD EXEMPTION** shall mean an owner-occupied residential unit used exclusively for residential purposes and occupied by the owner or one of the owners who is a citizen of this state and who is sixty-five years of age or older or is permanently and totally disabled as that term may be defined by the Legislature, and which granted by, and recognized in the records of, the Assessor of Jefferson County as exempt from a portion of the ad valorem property taxation of Jefferson County as prescribed by general law. The burden shall be upon the owner claiming the exemption to present proof of same at the time the fee is paid. If sufficient proof is not provided, the owner shall pay the normal fee.

**CASINO PROPERTY** shall mean any parcel or building that is part of the HOLLYWOOD CASINO AT CHARLES TOWN RACES, including but not limited to the gambling areas, restaurants located within the casino, stables and racing areas; and excluding any hotel or motel which is subject to the regular non-residential property rate. The burden shall be upon the owner claiming the rate reduction to present proof of same at the time the fee is paid. If sufficient proof is not provided, the owner shall pay the normal fee.

**WAREHOUSE PROPERTY** shall mean any non-residential property that has been classified as a warehouse or industrial property by the Jefferson County Assessor’s Office. The burden shall be upon the owner claiming the rate reduction to present proof of same at the time the fee is paid. If sufficient proof is not provided, the owner shall pay the normal fee.

**SQUARE-FOOTAGE** shall be determined by the Jefferson County Assessor’s Office. All structures located on each property shall be included in the total square-footage calculation, including but not limited to warehouses, retail space, storage areas, and accessory structures. If a dispute arises with regard to whether or not a structure qualifies for inclusion in the total square-footage calculation, the burden is upon the owner to demonstrate that the structure is not a casino, non-residential, warehouse, accessory structure or residential unit.

**CASINO RATE** shall apply any parcel or building as defined in CASINO PROPERTY. The rate per 100 square foot shall be calculated at 75% (seventy-five percent) of the non-residential regular rate per 100 square foot.

WAREHOUSE RATE shall apply any parcel or building as defined in WAREHOUSE PROPERTY. The rate per 100 square foot shall be calculated at 40% (forty percent) of the non-residential regular rate per 100 square foot.

VACANT RATE shall apply to any non-residential, casino, or warehouse property that has been vacant or unused for a period of 18 or more months. The rate per 100 square foot shall be calculated at 25% (twenty-five percent) of the non-residential regular rate per 100 square foot. The burden shall be upon the owner claiming the rate reduction to present proof of same at the time the fee is paid. If sufficient proof is not provided, the owner shall pay the normal fee.

OWNER. Means the person, firm or corporation listed in the Jefferson County land records and/or records of the Assessor of Jefferson County as the owner of the unit or property as of July 1st of a given year.

RESIDENTIAL UNIT. Means any habitable structure intended for residential use, whether occupied or unoccupied, including, but not limited to, single-family homes, duplexes, vacation and secondary homes, mobile homes, apartments, condominiums and rental units. In the case of a structure which contains multiple independent addressable dwelling units, such as duplexes and apartments, each addressable unit shall be deemed to be a separate residential unit.

SPECIAL EMERGENCY AMBULANCE SERVICE FEE. Means the fee imposed by the Jefferson County Commission through this Ordinance and collected from the users of emergency ambulance service within Jefferson County.

USER. Means any person, firm or corporation to whom emergency ambulance transport service is made available.

#### **SECTION 4 – RATES**

The Emergency Ambulance Service Fee imposed under this Ordinance shall be for emergency ambulance service provided for a Jefferson County Fiscal Year July 1 to June 30.

- **Residential Unit Fee.** The Emergency Ambulance Service Fee established by this Ordinance shall be **thirty five dollars (\$35.00) per residential unit** per Fiscal Year.
- **Other Non-Residential Fees.** The Emergency Ambulance Service Fee for property that is not residential shall be calculated based on total building square footage, and based on one of 5 (five) classifications.

For properties where the Assessor has available building square footage, four (4) rates are applicable. The fee is calculated per 100 square foot of the total building square footage as defined in SQUARE FOOTAGE and is subject to a minimum fee payable of eighty-five dollars (\$85.00) per non-residential unit per fiscal year:

- CASINO RATE \$2.244 / 100 sf
- WAREHOUSE RATE \$1.197 / 100 sf
- VACANT >18 MOS \$0.748 / 100 sf
- REGULAR RATE FOR ALL OTHER \$2.992 / 100 sf

For properties where the total building square footage is not available from the Jefferson County Assessor, the flat fee is: \$150.00

**Homestead Exemption.** All those residents who have been granted a property tax Homestead Exemption by the Assessor in the tax year prior to July 1, 2014, and each year thereafter, shall pay a discounted fee of twenty dollars (\$20.00) on their personal residence.

**Responsibility and Due Date.** The Fee imposed under this ordinance shall be the responsibility of the record owner of the unit as of July 1st, each year. The Fee assessed and levied under the provisions of the ordinance shall be a personal obligation of the owner of the unit. The Fee shall be due and payable July 1st of each year for taxable units owned as of July 1st for services to be rendered in the fiscal year. On or before, July 31st of each year, a bill shall be mailed to the owner's mailing address on record with the Assessor of Jefferson County.

**Late Fee and Dates**

- For each service year, *accounts paid on or after October 1 through December 31* the fee shall increase by \$5 for residential properties or by 10% for non-residential properties.
- For *accounts paid on or after January 1 through March 31* of a given service year, the fee shall increase by an additional \$10 for residential properties or by an additional 20% for non-residential properties, whichever is greater.

**Collections.** Fees delinquent on or after the First day of April the year after they became due and payable shall be forwarded to the County Commission. The County Commission, in its sole discretion, may collect unpaid fees through civil action filed in a court of competent jurisdiction. Such suit need not be brought in the same fiscal year the fee was billed. In any suit for collection of delinquent fees, the Commission is authorized to recover its reasonable costs of collection, including court costs, attorney's fees, service costs and statutory interest.

**Error Resolution.** If any owner believes he or she was erroneously charged an emergency service fee, the County Commission shall provide, upon the owner's request, an exoneration form. The form shall be completed and returned to the County Commission no later than September 30 of the Fiscal Year for which the fee applies. The County Commission staff shall, within a reasonable time, investigate any request for exoneration. The County Commission shall, at its next regular meeting after completion of the investigation, consider each written request for exoneration and staff's recommendation regarding the exoneration request. If good cause for exoneration is found by the County Commission, the Commission shall exonerate or modify the imposed charges, and shall notify the owner in writing of its actions. If the Commission does not exonerate or modify as requested by the applicant, the owner requesting exoneration may appeal to the Circuit Court of Jefferson County. The appeal must be filed within 30 days of the Commission decision upon the exoneration. No prior fiscal year fees will be refunded.

**SECTION 5 – RATE CHANGES**

The service of ambulance protection shall be continued, maintained, and improved by the Jefferson County Emergency Services Agency at the charge and expense of the owners of all residential and commercial units within the county. The fees shall be imposed, assessed and

collected as set forth in this Ordinance. In the event the JCESA determines change in the fee imposed by this ordinance is necessary, it shall, by resolution, request the County Commission consider approving the recommended a change. The JCESA shall submit copies of its current budget, the future budget developed under Section 7 and any other documentation supporting the proposed a change in the fee. The County Commission retains sole discretion in approving, denying or modifying any fee change. Procedures set forth in Article 15, Chapter 7, Section 17 of the Code of West Virginia for the initial levy of such a fee shall be followed by the County Commission in the event an increase is sought.

#### **SECTION 6 – EFFECTIVE DATE**

The prior Ordinance became effective June 30, 2017 and the Emergency Ambulance Service Fee was originally enacted effective June 30, 2014. This Amended Ordinance shall become effective on July1, 2018. The fee assessed and levied by this ordinance are for services to be rendered from July 1, 2018 to June 30, 2019, and each fiscal year thereafter.

#### **SECTION 7 – USE AND MANAGEMENT OF FEE PROCEEDS**

The proceeds from the imposition and collection of the Emergency Ambulance Service Fee shall be deposited in a special fund or specific appropriations shall be exhibited in separate and distinct accounts for the benefit of the JCESA held by the Treasurer of Jefferson County and shall be used only to pay reasonable and necessary expenses actually incurred, including personnel, training, supplies and equipment used in providing emergency ambulance service to residents of Jefferson County. Proceeds not expended in a given Fiscal Year will be maintained in the special fund and may be used in subsequent Fiscal Years as necessary.

#### **SECTION 8 – BUDGET DEVELOPMENT**

The Jefferson County Emergency Services Agency shall hold an annual public hearing for the purpose of receiving written or oral public comments pertaining to the operations of the JCESA within Jefferson County. This public hearing shall be advertised as a Class II legal advertisement in local newspapers within the County.

The required public hearing shall be held no later than the regular December Board of Directors meeting in order to provide JCESA sufficient time to consider any improvements or changes in services and to account for said changes when submitting the annual budget request to the Jefferson County Commission.

As required by the JCESA Ordinance, JCESA shall prepare a financial statement and budget detailing the upcoming Fiscal Year projections for the special emergency ambulance fund. The Board of Directors shall make recommendations to the County Commission regarding the need to change or maintain the rates charged for the upcoming year.

#### **SECTION 9 – DATA USED FOR ASSESSMENT OF FEES**

Upon completion of the annual budget for the Fund, County Commission shall request the Assessor to provide it with a list of all residential units, non-residential, casino, and warehouse units and square footage within the meaning of this Ordinance within the county to be utilized as the data base for billing the Special Emergency Ambulance Service Fee commencing the

following July 1. In addition, GIS shall provide a list of addressable units within each category to assist in the identification and classification of residential, non-residential, casino, and warehouse units within the county. Each residential, non-residential, casino, and warehouse unit or property shall have an account established in the name of the owner of that unit or property and a bill in the amount of the fee shall be delivered to that property owner by US Postal Service on or after July 31st of the Fiscal Year. The Assessor will further provide monthly updates to County Commission so that the database can be maintained on a current basis.

#### **SECTION 10 – COLLECTION OF DELINQUENT ACCOUNTS**

On or before November 30 of each year, letters shall be sent to all unpaid accounts as a status reminder including a notice of late fees and charges and a notice that delinquent accounts will be submitted for collection after March 31st. On or about April 1, all delinquent accounts at that point shall be submitted for collection by either internal or external agencies.

#### **SECTION 11 – INITIAL USE OF FUNDS AND POSITIONS**

Funds will initially be allocated to train, hire and equip Fire Fighter/Paramedics and Fire Fighter/EMTs assigned based on response time to maximize limited resources.

#### **SECTION 12 – AMENDMENTS AND SEVERABILITY**

This Ordinance may, from time to time, be amended by a majority of the members of the County Commission as they deem it necessary and appropriate.

If a court of competent jurisdiction declares any provision of this Ordinance to be void, invalid or ineffective in whole or in part, the effect of such decisions shall be limited to those provisions which are expressly declared to be void, invalid or ineffective, and all other provisions of this Ordinance shall continue to be separately and fully enforceable and effective.

This Ordinance shall become effective upon July 1, 2018.

NOW THEREFORE, THIS ORDINANCE IS ENACTED AND ORDAINED BY MAJORITY VOTE OF THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA.

Given under my hand and seal this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_  
Josh Compton, President