

JEFFERSON COUNTY

EMERGENCY AMBULANCE SERVICE FEE ORDINANCE

Amended June 4, 2015

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 commercial 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.

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, or retail nursery, shall be subject to the standard commercial unit 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.

COMMERCIAL UNIT – Means commercial business, industrial activity or non-residential activity conducted for a profit (except those defined as an “Agricultural Unit” herein) including, but not limited to, any store, filling station, hotel, motel, industrial facility, warehouse, 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. 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 addressable structure shall be deemed a separate commercial unit and assessed a separate fee.

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

HOMESTEAD EXEMPTION: shall mean a 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.

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 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.

The Emergency Ambulance Service Fee established by this Ordinance shall be **forty dollars (\$40.00) per residential unit** per Fiscal Year.

The Emergency Ambulance Service Fee for Commercial Units shall be **eighty-five dollars (\$85.00)** per commercial unit per Fiscal Year.

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 equal to fifty percent (50%) of the annual special emergency ambulance fee on the fee on their personal residence.

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 1st of each year, a bill shall be mailed to the owner's mailing address on record with the Assessor of Jefferson County.

For each service year, accounts paid on or after October 1 through December 31 the fee shall increase by \$10. For accounts paid on or after January 1 through March 31 of a given service year, the fee shall increase by an additional \$20 whichever is greater. Provided, however, that the fees for those residents who have been granted a property tax Homestead Exemption shall be increased in an amount equal to fifty percent (50%) of the increase stated herein.

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.

If any person believes he or she was erroneously charged an emergency service fee, the County Commission shall provide, upon the person'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 person in writing of its actions. If the Commission does not exonerate or modify as requested by the applicant, the person 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.

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

This Ordinance shall become effective June 30, 2014. The fee assessed and levied by this ordinance shall be for services to be rendered from July 1, 2014 to June 30, 2015, 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 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. The proceeds may be used to pay for, in whole or in part, the establishment, maintenance and operation of the Jefferson County Emergency Services Agency. 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, commercial units, and commercial 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 commercial and residential units within the county. Each residential and commercial unit shall have an account established in the name of the owner of that unit and a bill in the amount of the fee shall be delivered to that unit by US Postal Service on or after July 1 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

In mid-January, 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 June 18, 2015.

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

Given under my hand and seal this ^{4th} day of June, 2015.

Jane M. Tabb
Jane Tabb, President