EMERGENCY MEDICAL SERVICES FEE ORDINANCE

WHEREAS, the Highland County Board of Services has identified a need in the County for paid Emergency Medical Services Personnel in order to meet the emergency medical needs of the citizens of, and visitors to, Highland County; and

WHEREAS, in anticipation of the need for additional paid Emergency Medical Services (EMS) staff the County sought special legislation in 2018 to permit the County to levy a fee to fund the provision of EMS in the County, not to exceed the actual cost incurred by the County in providing such services, which was codified as Virginia Code §15.2-922.2; and

WHEREAS, the law states that the County may levy this fee pursuant to an ordinance, duly adopted after a public hearing, that contains terms and conditions of such fee.

NOW, THEREFORE, BE IT ORDAINED that the fee referenced above shall be levied subject to the following terms and conditions:

- The fee that is the subject of this Ordinance shall be known as the Highland County Emergency Services Fee and may be abbreviated as the Highland County EMS Fee.
- 2. The EMS Fee will be assessed by the Highland County Board of Supervisors annually on all properties that have improvements that include a habitable dwelling unit in Highland County and the Town of Monterey. A habitable dwelling unit shall be defined as a structure or

building that is designed or used for residential occupancy, either temporarily or permanently, by one (1) or more persons, in which any of the following can be done or is provided: sleeping, eating, cooking, or plumbing.

- 3. The EMS Fee will also be assessed by the Highland County Board of Supervisors on all Tax Map Parcels of vacant land where there is no habitable dwelling in Highland County and the Town of Monterey; however, in the case of vacant land, no single landowner shall be assessed more than one EMS Fee, regardless of how many vacant parcels are owned. The intent of the Ordinance is that a typical habitable dwelling shall be assessed one EMS Fee; if the same landowner also owns Tax Map Parcels of vacant land, only one EMS Fee shall be due. If a property is residential rental property containing a habitable dwelling, an EMS Fee shall be assessed, regardless of whether or not the landowner also pays an EMS Fee on his/her primary dwelling.
- 4. The Highland County Commissioner of the Revenue shall develop the list of landowners to be assessed the EMS Fee, in conjunction with the Highland County Board of Supervisors or its designee.
- 5. The EMS Fee shall be due and payable at the same time as real property taxes beginning ______, 2020, in the amount

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of One Hundred and Fifty Dollars and No Cents (\$150.00) per year, payable in two installments due June 5th and December 5th of each year thereafter, unless otherwise provided for by the Highland County Board of Supervisors. Because the first installment of the EMS Fee shall be in December, 2020, only Seventy-Five Dollars and No Cents (\$75.00) shall be due per assessed parcel for 2020. Beginning in 2021 and thereafter unless changed by the Highland County Board of Supervisors, the One Hundred and Fifty Dollars and No Cents (\$150.00) fee shall be assessed.

- 6. The Highland County Board of Supervisors may increase or decrease the assessment as necessary following a public hearing that has been advertised for a minimum of two weeks prior to the hearing.
- 7. All monies generated from the collection of the EMS Fee shall be used exclusively for the provision of emergency medical services in Highland County and the Town of Monterey, with the exception of the collection of any attorney's fees and costs, which may be deposited in the County General Fund in the discretion of the Board of Supervisors or its designee.
- 8. It is the responsibility of all landowners to inform the Commissioner of the Revenue if a new habitable dwelling is established. Failure to do so may result in a misdemeanor charge for failure to comply with this

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ordinance.

- 9. The Highland County Treasurer, with assistance from the Commissioner of the Revenue, shall be responsible for preparing and issuing all bills for the EMS Fee. The Highland County Board of Supervisors is authorized to direct the County Attorney to collect any and all outstanding amounts due under the provisions of this Ordinance by civil action or other appropriate legal and equitable procedures. This Ordinance specifically authorizes and herein assesses reasonable attorney's fees and costs incurred in the County's collection efforts regarding all outstanding amounts due under the provisions of this Ordinance.
- 10. <u>Penalty and interest</u>- Highland County shall collect a penalty and interest for delinquent fees. Any person failing to pay the fee on or before the due date shall incur a penalty thereon of two percent (2%) of the fee due in full payment is made no later than the end of the month in which the fee is due. If any balance is due at the beginning of the month immediately following the due date, the penalty shall be ten percent (10%) of the original balance due on the day after the due date. The penalty shall be added to the amount of the fee due. In addition to the penalty provided for in this section, any such fee remaining unpaid on the first day of the month following the day such

fee is due to be paid shall be delinquent and interest thereon of ten percent (10%) per annum shall be added to the amount of the fee due. Second and subsequent years of delinquency shall result in interest being imposed by the Treasurer at the rate of ten percent (10%) per annum. The provisions of Virginia Code §58.1-3916 as amended, shall govern the calculation and assessment of both penalty and interest of delinquent fees. The Highland County Treasurer shall credit the fee first against the most delinquent EMS Fee account owing. Highland County shall require payment of the Fee prior to approval of an application for rezoning, special exception, conditional use permit, variance, or other land use permit. The County Attorney shall be authorized to take, docket, and enforce a judgment in the Highland County Circuit Court against any landowner who is delinquent.

11. <u>Exemptions</u>- Any person by law who is exempt herefrom shall be exempt. This Ordinance provides for discounts of up to one-half (1/2) of the assessed fee for older persons, as defined in Virginia Code §51.5-116 (60 years of age in 2020), and disabled persons (Constitution of Virginia, Art. X, §1), based on ability to pay as calculated by the applicant's assets and income as determined by the Highland County Commissioner of the Revenue on forms to be prescribed by the

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Commissioner. All requests for exemptions or discounts must be supported by documentation acceptable to the Commissioner of the Revenue. All real property that is exempt from real property taxes shall also be exempt from the EMS Fee.

The effective date of this Ordinance shall be _____, 2020.

THE HIGHLAND COUNTY BOARD OF SUPERVISORS

By:

David W. Blanchard, Jr., Chairman

TESTE: ________Roberta A. Lambert, County Administrator

MAD.county.EMS Fee Ordinance 05052020