

EMERGENCY MEDICAL SERVICES FEE ORDINANCE

WHEREAS, the Highland County Board of Supervisors has identified a need in the County for paid Emergency Medical Services personnel 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; and

WHEREAS, the Board of Supervisors finds that it is in the best interests of the County to amend the original Ordinance terms and conditions as provided for herein to better serve the citizens of the County and meet the stated purpose of funding the Highland County Emergency Medical Services Department and the provision of emergency medical services in Highland County; and

WHEREAS, all monies generated from the collection of the Emergency Medical Services Fee Ordinance shall be used exclusively to fund the Highland County Emergency Medical Services Department and 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.

NOW, THEREFORE, BE IT ORDAINED that The Emergency Medical Services Fee Ordinance adopted in 2020 and the Amended Emergency Medical Services Fee Ordinance adopted in 2021 are hereby repealed and replaced by this Emergency Medical Services Fee Ordinance. The fee referenced above (the EMS Fee) shall be levied subject to the following terms and conditions:

1. The fee that is the subject of this Ordinance shall be known as the Highland County Emergency Medical Services Fee and may be abbreviated as the "EMS Fee".
2. **HABITABLE DWELLINGS** - 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. **VACANT LAND**- 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, then only one EMS Fee shall be due. If only vacant land is owned by a landowner/taxpayer, an EMS Fee is assessed.

4. Individuals and married couples shall be treated the same, so that if a married couple is assessed an EMS Fee, an individual in the couple who also owns land in his/her name shall not be assessed a second EMS Fee, unless the second tract of land includes a habitable dwelling.
5. **BUSINESSES** - In general, any sole proprietorship business owned by a landowner who is already being assessed an EMS Fee as a landowner, shall be exempt from the EMS Fee. Any business not otherwise assessed an EMS Fee as a partnership, LLC, corporation, or as a landowner, shall be assessed an EMS Fee.
6. **TRUSTS, ESTATES, LLC'S, CORPORATIONS, FRACTIONAL INTERESTS, B&B'S AND SHORT/LONG TERM RENTALS**
TRUSTS - A Trust is a separate legal entity and shall be assessed an EMS

Fee if it has a habitable dwelling on the tract. For example, if John Doe owns a habitable dwelling, he is assessed one fee. If his trust, The John Doe Revocable Living Trust, also owns a tract that includes a habitable dwelling, John Doe's Trust will also be assessed an EMS Fee. If a Trust owns vacant land only, it will be assessed an EMS Fee.

ESTATES - Estates shall be treated as separate legal entities for assessment purposes and shall be assessed an EMS Fee if there is a habitable dwelling on the tract. If the Estate just owns vacant land, it will be assessed an EMS Fee.

LIMITED LIABILITY COMPANIES AND PARTNERSHIPS - LLC's and partnerships that have a habitable dwelling on its tract will be assessed an EMS Fee. The burden shall be on the taxpayer to inform the Commissioner of Revenue of any erroneous assessment and the Commissioner of Revenue shall have the right to request documentation in support of the taxpayer's request, which documentation shall be sufficient in the sole discretion of the Commissioner of Revenue.

CORPORATIONS - A corporation is a separate legal entity from its stockholders or shareholders. Therefore, a corporation that owns a tract with a habitable dwelling shall be assessed an EMS Fee. The burden shall be on the taxpayer to inform the Commissioner of

Revenue of any erroneous assessment and the Commissioner of Revenue shall have the right to request documentation in support of the taxpayer's request, which documentation shall be sufficient in the sole discretion of the Commissioner of Revenue.

FRACTIONAL INTERESTS - Where a tract is owned by more than one person, if there is a habitable dwelling on the tract, an EMS Fee shall be assessed. The burden shall be on the taxpayer to inform the Commissioner of Revenue of the suspected erroneous assessment and the Commissioner of Revenue shall have the right to request documentation in support of the taxpayer's request, which documentation shall be sufficient in the sole discretion of the Commissioner of Revenue.

B&B'S AND SHORT/LONG TERM RENTALS - If a property contains a habitable dwelling, an EMS Fee shall be assessed, regardless of whether or not the landowner/taxpayer also pays an EMS Fee on his/her primary property. This also applies if there is more than one habitable dwelling on a tract.

7. The Highland County Commissioner of the Revenue shall develop the list of landowners/taxpayers to be assessed the EMS Fee, in conjunction with the Highland County Board of Supervisors or its designee.

8. The EMS Fee shall be due and payable at the same time as real property taxes, payable in two equal installments due June 5th and December 5th of each year, unless otherwise provided for by the Highland County Board of Supervisors.
9. 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.
10. It is the responsibility of all taxpayers 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 Ordinance.
11. The Highland County Treasurer, with assistance from the Commissioner of 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.
12. **PENALTY AND INTEREST**- 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/taxpayer who is delinquent.

13. **EXEMPTIONS**- 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 Revenue on forms to be prescribed by the Commissioner. All requests for exemptions or discounts must be supported by documentation acceptable to the Commissioner of the Revenue.

The effective date of this Ordinance shall be _____, 2025.

THE HIGHLAND COUNTY BOARD OF SUPERVISORS

By: _____
Harry Sponaugle, Chairman

Paul S. Tribble, Vice-Chairman

Henry Budzinski, Member

TESTE: _____
Jerri N. Botkin, County Administrator