

## ORDINANCE

### Title

This Ordinance shall be known as the “Ordinance To Provide For The Assessment and Collection of Ambulance Service User Fees”.

### Section 1: Purpose and Intent

The purpose and intent of this Ordinance is to provide a means for the assessment and collection of user fees to pay the costs incurred for providing ambulance service and the availability of the same to the citizens and taxpayers of Evans County, and to assess said user fees against each owner of a residential dwelling unit and each owner of a commercial unit liable for payment of said user fees.

### Section 2: Obligation

It is hereby declared that each residential dwelling unit and each commercial unit located within Evans County, Georgia, is hereby assessed an annual user fee in the amount of \$47.00 per year.

### Section 3: Definitions

1. Residential Dwelling Unit is defined as a building or mobile home or modular home or portion of either, providing complete housekeeping facilities for one family, and shall include both owner-occupied residential dwelling units and renter-occupied dwelling units, irrespective of whether said residential dwelling unit is actually occupied for the entire calendar year.

2. Commercial Unit is defined as a building or portion thereof in which a business enterprise is conducted and shall include both owner-occupied commercial units and renter-occupied commercial units, irrespective of whether said business enterprise is actually conducted for the entire calendar year.

### Section 4. Liability and Payment

The owner of each residential dwelling unit shall be liable for payment of the applicable annual user fee and, if said residential dwelling unit is permanently affixed to the real estate, both said owner and said real estate shall be liable for payment of said user fee. If the residential dwelling unit is

not permanently affixed to the real estate, or if said owner of the real estate is not the owner of the residential dwelling unit, then the real estate where located shall not be liable for payment of said user fee.

Any residential dwelling unit which is first located or constructed within the unincorporated area of Evans County, after January 1, shall pay the annual user fee for said year, based upon a monthly pro-rated basis, computed upon the projected occupancy date through December 31 of said year. The user fee shall be computed by the Tax Assessor at the time of application for said location permit or building permit, and said user fee shall be paid to the Tax Commissioner prior to issuance of said location permit or building permit. For each subsequent year, said user fee shall be billed and collected in accordance with Section 6.

The owner of each commercial unit shall be liable for payment of the applicable annual user fee and, if said commercial unit is permanently affixed to the real estate, both said owner and said real estate shall be liable for payment of said user fee. If the commercial unit is not permanently affixed to the real estate, or if said owner of the real estate is not the owner of the commercial unit, then the real estate where located shall not be liable for payment of said user fee.

Any commercial unit which is first located or constructed within the unincorporated area of Evans County after January 1 shall pay the annual user fee for said year based upon a monthly pro-rated basis computed upon the projected occupancy date through December 31 of said year. The user fee shall be computed by the Tax Assessor at the time of application for said location permit or building permit, and said user fee shall be paid to the Tax Commissioner prior to issuance of said location permit or building permit. For each subsequent year, said user fee shall be billed and collected in accordance with Section 6.

#### Section 5: Due Dates

The annual user fee assessed against each residential dwelling unit and each commercial unit shall be due and payable on December 20th of each year, commencing on \_\_\_\_\_, 20\_\_\_\_, and a penalty for late payment in the amount of \$10.00 shall be assessed if not paid on or before April 20th each year.

#### Section 6: Administration

The Evans County Tax Assessor's office shall provide to the Evans County Tax Commissioner a list of names and addresses and property identification numbers of each residential dwelling unit and each commercial unit which is liable for payment of said user fee.

The Evans County Tax Commissioner shall collect and receive payment of the applicable user fees, which user fee shall be reflected upon and included upon the annual tax bill issued for ad valorem taxes.

The Evans County Tax Commissioner shall enforce collection of delinquent user fees, penalties and interest by any remedy or right allowed by law for the enforcement of the collection and payment of State property taxes, either by the Revenue Commissioner, Tax Commissioner, or Tax Collector, to include, but not limited to, the issuance of an Execution Fi Fa which shall be entered upon the General Execution Docket of the Clerk, Superior Court of Evans County, Georgia, levied and sold according to law.

#### Section 7: Exemptions

There is hereby provided an exception as to any residential dwelling unit and commercial unit which is not occupied on January 1st of the year in which said annual user fee is due, if the owner shall execute and file with the Tax Assessor's office, an Affidavit stating that said unit is vacant with no intent to occupy or rent the same; provided however that said unit become occupied and/or rented during said year, a pro-rated user fee shall be due and payable.

#### Section 8: Conflict and Separability

If any provision contained in this Ordinance is found to be in conflict with any other applicable Ordinance, rule, regulation or law, the higher legal authority shall govern.

The provisions of this Ordinance are separable. If a section, sentence, clause, or phrase of this Ordinance is adjudicated or held by a court of competent jurisdiction to be invalid, the remaining sections, sentences, clauses or phrases shall remain in full force and effect.

#### Section 9: Amendments

When necessary to further its purposes, this Ordinance may be amended by the Board of Commissioners.

#### Section 10: Conflicting Provisions Repealed

All other Ordinances and parts of Ordinances in conflict with this Ordinance, to the extent of such conflict and not further, are hereby repealed.