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**MORGAN COUNTY, WEST VIRGINIA SPECIAL EMERGENCY
AMBULANCE SERVICE FEE ORDINANCE**

Initially Approved: 19 June 2007

**Amended:
3 February 2011
19 May 2011
16 June 2011
27 April 2016
9 March 2026**

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.

PURPOSE:

This Ordinance is re-enacted, as hereinafter amended, for the purpose of establishing and maintaining an adequate emergency ambulance system within the geographic boundaries of Morgan County, West Virginia. An adequate emergency ambulance system is necessary to promote the health and welfare of the citizens of Morgan County. Emergency ambulance service is a public purpose and a responsibility of government for which public money may be spent.

There shall be exempted from the provisions of this Ordinance any incorporated area within Morgan County provided that, within thirty (30) days of the effective date of such incorporation, such area files, with the Morgan County Commission, a written request for such exemption and an affidavit stating that it will provide ambulance services substantiality similar to those set forth herein to its residents at its own expense.

DEFINITIONS:

UNIT or RESIDENTIAL PROPERTY: Any structure used for residential purposes (whether occupied or unoccupied) as classified by the records of the Morgan County Assessor, including residential homes, vacation and secondary homes (including but not limited to cabins, campers, travel trailers, etc.), mobile homes, and apartments.

Units that may not have running water, electric, or septic still qualify as a unit for the purposes of this Ordinance if it is inhabited for any amount of time.

NON-RESIDENTIAL PROPERTY: Means commercial, business, industrial or non-residential activity conducted for a profit or non-profit, including, but not limited to, any store, filling station, hotel, motel, warehouse, flea market, amusement park, camp ground, institutional living

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arrangement, a bed and breakfast, an entertainment venue, a club, bar or restaurant. 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.

ACCESORY 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 property owner to demonstrate that the structure is not a commercial or residential unit.

SQUARE FOOTAGE: As shall be determined by the Morgan 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 a non-residential accessory structure or residential unit.

OWNER: Any person(s), firm or corporation listed in the records of the Morgan County Assessor, as owner possessing exclusive rights and control of a property, as reflected in the public deed records of the Office of the Clerk of the County Commission of Morgan County.

USERS: Any person(s), firm or corporation to whom emergency ambulance service is made available.

DELINQUENT USER: Any user, as defined above, who has not paid the Special Emergency Ambulance Service Fee, as defined below, for any period.

EMERGENCY AMBULANCE SYSTEM: Any emergency ambulance service provided pursuant to this Ordinance.

APPROVED ANNUAL BUDGET ESTIMATE: The final budget formally approved and adopted by the Morgan County Emergency Medical Services Board, shall be submitted to the Morgan County Commission for formal approval of use of collected fees.

BASIC LIFE SUPPORT (BLS): A basic level of services as defined by WV Legislative Rule: Title 64-48-2(2.5).

ADVANCED LIFE SUPPORT (ALS): An advanced level of service, as defined by WV Legislative Rule: Title 64-48-2(2.2).

SPECIAL EMERGENCY AMBULANCE SERVICE FEE: A specified uniform annual base fee charged to each residential and non-residential property to which ambulance service

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is made available for necessary 911 emergency transport calls to the nearest appropriate certified medical facility or as directed by Medical Command. It does not cover the costs of 911 emergency response calls, routine transports or secondary emergency transports (from one medical facility to another). Additional Emergency Ambulance Rates and Emergency Interagency and Non-Emergency Transports Rates will be charged as applicable.

NEAREST CERTIFIED MEDICAL FACILITY: Limited to any hospital within the boundaries of Morgan County and hospitals in the following locations or closer: Martinsburg and Romney, West Virginia; Cumberland and Hagerstown, Maryland; and Winchester, Virginia.

EMERGENCY AMBULANCE RATES: The individual transport charges as established and promulgated by the contracted EMS agency(ies) in Morgan County, subject to the approval of the Morgan County Emergency Medical Services Board and the Morgan County Commission. These rates shall be applied to any and all users of emergency ambulance service within Morgan County. Rates shall be established for Basic and Advanced Life Support 1 and 2. A Loaded mileage fee will also be charged, within compliance, with the allowances established by the Center for Medicare and Medicaid Services.

EMS AGENCY: Emergency Medical Services agency or agencies shall include any network of services coordinated to provide aid and medical assistance from primary response to definitive care. Any EMS agency of agencies operating in Morgan County, shall be licensed by the West Virginia Office of Emergency Medical Services at the appropriate level.

MCEMS BOARD: As created and defined in W. Va. Code 7-15-4 by the Morgan County Commission, the MCEMS Board shall cause emergency ambulance service to be made available to all residents of the County where such service is not otherwise available. The MCEMS Board shall be appointed by the Morgan County Commission and will act on its behalf in reference to matters concerning Emergency Medical Services for Morgan County. The MCEMS Board will have the authority as provided for by W. Va. Code 7-15-10, and to ensure proper delivery of services to the citizens of Morgan County.

**SECTION ONE: ESTABLISHMENT OF SPECIAL EMERGENCY
AMBULANCE SERVICE FEE**

A. Residential Property Fee

There is also imposed by this Ordinance, a Special Emergency Ambulance Service Fee for Residential Property. Each Special Emergency Ambulance Service Fee imposed under this Ordinance shall be for emergency ambulance service provided for a Morgan County Fiscal Year from July 1 thru June 30. The annual Special Emergency Ambulance Service Fee established by this Ordinance shall be One Hundred Fifty dollars (\$150.00), plus interest, depending upon time of payment, per Residential Property per Fiscal Year. Said fee may be adjusted annually upon approval of the Morgan County Commission.

B. Non-Residential Property Fee

There is imposed by this Ordinance, a Special Emergency Ambulance Service Fee for

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Non-Residential Property based on the following square footage of each Non-Residential Property as calculated by the Morgan County Assessor's Office as follows:

| | |
|-------------------------|---------|
| Minimum Base Fee: \$150 | |
| 0-2,000 | \$150 |
| 2,001-2,500 | \$200 |
| 2,501-3,000 | \$250 |
| 3,001-3,500 | \$300 |
| 3,501-4,000 | \$350 |
| 4,001-5,000 | \$450 |
| 5,001-6,000 | \$550 |
| 6,001-7,000 | \$650 |
| 7,001-8,000 | \$750 |
| 8,001-9,000 | \$850 |
| 9,001-10,000 | \$950 |
| 10,000-15,000 | \$1,050 |
| 15,001-20,000 | \$1,500 |
| 20,001-25,000 | \$1,750 |
| 25,001-35,000 | \$2,000 |
| 35,001-50,000 | \$3,250 |
| 50,001+ | \$5,000 |

C. Challenges to Fee, Residential and Non-Residential

If an owner believes that he/she is erroneously charged an ambulance service fee, upon the owner's request to the MCEMS Board at the Sheriffs Tax Office, an Exoneration request form will be provided. The form shall be filled out by the owner and returned to the MCEMS Board at the Sheriffs Tax Office, which shall, within a reasonable time, cause to be investigated any request for exoneration. The findings shall be presented to the MCEMS Board, at its next regular meeting after completion of the investigation for their consideration. If good cause is found for exoneration, the said board shall exonerate or modify any and all imposed charges, and shall notify the property owner in writing of its action. In the event the Board does not exonerate or modify as requested by the owner, an appeal may be filed with the Morgan County Commission within thirty (30) days of the date the property owner is notified of the MCEMS Board's decision. In the event the Commission does not exonerate or modify as requested by the property owner, an appeal may be filed, in pursuance to this article, with the Circuit Court of Morgan County within thirty (30) days of the Morgan County Commission's decision.

D. Exemptions

The Non-Residential Property Fee does not apply to Federal, State, County or Municipal properties, or to churches, hospitals, schools, or fire departments.

E. Joint and Several Liability

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Both the Owner and User are jointly and severally liable for the ambulance fee assessed under this Ordinance.

SECTION TWO: MCEMS BOARD BUDGET DEVELOPMENT

Each year the Commission shall establish through the budget process the level of service to be delivered within the geographical boundaries of Morgan County. This shall be the basis for the budget development.

The contracted EMS agency or agencies shall submit an annual financial report of expenditures from the previous Fiscal Year to the MCEMS Board by August 1. No later than February 15 of each year, the MCEMS Board shall prepare and submit to the Morgan County Commission an annual budget estimate for the total cost of providing emergency ambulance service within the geographical boundaries of the county. The estimated budget shall be presented to the Morgan County Commission for formal approval for the use of collected fees, for the new Fiscal Year beginning the following July 1. The Morgan County Commission shall review and approve the MCEMS Board's Budget during the general county budget process.

SECTION THREE: BILLING AND COLLECTION PROCEDURES

A. Special Emergency Ambulance Service Fees

Upon receipt, review, and approval of the MCEMS Board's estimated budget by the Morgan County Commission, the Morgan County Commission shall request the County Assessor to provide to the MCEMS Board with a list of all units that are subject to the Residential Property Fee as outlined in SECTION ONE (A) and the Square Footage calculation as required by SECTION ONE (B). Each unit on these lists shall have an account established in the name of the owner of those units, and a bill in the amount of the Special Emergency Ambulance Service Fee, as defined in SECTION ONE (A) and (B) of this Ordinance, shall be delivered to the owner of that unit by the US Postal Service. Owners of multiple units may be billed for their respective total number of unit fees on one billing statement.

All Special Emergency Ambulance Fees delinquent on or after the 1st day of May the year after they became due and payable shall be reviewed by the MCEMS Board. The MCEMS Board, in its sole discretion, may collect all unpaid fees through a 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 MCEMS Board is authorized to recover the costs of collection, including filing fees, court costs, reasonable attorney fees, service costs and statutory interest.

The *Special Emergency Ambulance Service Fees* accounts established under this Ordinance shall be paid annually in the amount of One Hundred Fifty dollars (\$150.00) for Residential Property and the amounts calculated for Non-Residential Property Fees, utilizing the same fee payment and interest and discount schedule methods as for payment

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of Morgan County real and personal property taxes and fire fees.

B. 911 Emergency Medical Services Transport Charges

Emergency Ambulance transport rates per call for all users shall be in the amounts established by the contracted EMS agency(ies) during its annual budget process subject to the approval of the MCEMS Board, and approved by the Morgan County Commission

Charges for individual transports shall be processed by the contracted EMS agencies as appropriate, with due allowance for insurance coverage, if any. Any accounts becoming delinquent shall be submitted to the most appropriate collection method as engaged by the respective EMS agency.

SECTION FOUR: MANAGEMENT OF REVENUES

All revenues received in accordance with this Ordinance shall be deposited into a special fund to be known as the Morgan County Emergency Medical Services Fund. These funds shall be used only to pay reasonable and necessary expenses actually incurred, including personnel, training, supplies, the cost of buildings and equipment used in providing emergency ambulance service to residents of Morgan County and others that might require such services. The County Commission is to retain 6.5% of the Special Emergency Ambulance Service Fees collected for the costs of administration of this Special Emergency Ambulance Service Fee. The balance of the collected fees is to be transferred to the MCEMS Board's account on or before the 10th of each month. 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 FIVE: AMENDMENTS AND EXECUTION

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

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

This Ordinance, as amended, shall become effective on March 9, 2026.


MORGAN COUNTY COMMISSION, by:



Joel Tuttle, President

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Sean Forney, Commissioner

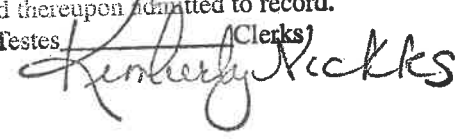

Bill Clark, Commissioner

Attest: 
Kimberly Nickles
Clerk of the County Commission

County Clerk's Office
Morgan County, West Virginia

MAR 23 2026

The foregoing writing, was this day presented
in said office and thereupon admitted to record.
at _____ Testes _____


(Clerks)