

## **GENERAL INFORMATION ABOUT THE 911 DWELLING UNIT FEE**

A 911 Dwelling Unit Fee will be implemented in Boone County effective July 1, 2018. This new fee will be included as a line on the 2018 property tax bill that will be mailed in the fall of 2018. Here are answers to some frequently asked questions:

### ***What is the 911 Dwelling Unit Service Fee?***

This is an annual service fee of \$75.00 charged to each occupied individual residential unit and each occupied individual commercial unit located upon each parcel of property. This fee will be included as a separate item on the annual property tax bill and will be paid at the same time that you pay your taxes to make it as convenient as possible. The fee is due even if your property is exempt from taxes.



### ***What will happen to the fee I already pay as part of my telephone landline bill?***

Boone County has repealed the current telephone landline fee effective June 30, 2018 so residents will no longer pay the monthly fee after this date.

### ***What is the purpose of the 911 service fee?***

This fee will fund 911 emergency dispatch for police, fire, and emergency medical services to respond to the needs of the citizens and to keep Boone County safe. The entire 911 service fee will be earmarked for public safety communications services and are not permitted for any other purpose.

### ***Why is this new fee necessary?***

Since 911 dispatch services were first introduced in the 1980's, they have been largely funded by a monthly fee on telephone landlines. The current fee in Boone County is \$2.78 per month. As telephone landlines are being replaced by wireless telephones and other technologies, the monthly fee on landlines is no longer an adequate source of revenues which requires the County to take funds from other areas resulting in landline holders to pay for the service twice. The new 911 Service Fee will **replace** the fee on landlines and provide a sustainable source of revenue to ensure 911 services are available to meet the needs of the public and first responders for the future.

### ***Are there any exceptions to this fee?***

The 911 Dwelling Unit Fee is assessed to occupied dwellings. Rental Units and other structures that are not occupied on July 1 of the tax year are not required to pay the service fee as the unit is not in need of 911 services. This is a point in time determination based on the occupancy status on JULY 1 of each year. To be exempt from the fee, the unit's owner must submit an Affidavit of Unoccupied Status between July 1 and August 1 of the tax year. Owners may appeal this charge to a citizen board after August 1 and before April 15 of the tax year. The Dwelling Unit Appeals Form will be available on the County website, Sheriff's Office or the County Administration Building. The citizen board may order the service fee removed if proof of vacancy is presented to the board. No charges will be removed after April 15 of the current tax year and charges may not be removed for any prior year.

If you believe that you have been charged for an incorrect number of units on your property, you may also file an appeal. The Dwelling Unit Appeals form will be available on the County website, Sheriff's Office or the County Administration Building.

### ***What if I live in an apartment?***

The property owner of the building will be charged the fee for each dwelling unit rented.

### ***What if I live in a mobile home or mobile home park?***

Mobile home owners will be charged the dwelling unit fee as part of the personal property tax bill. The property owner will NOT be assessed multiple fees for mobile home owners. Mobile home park owners who own multiple units will be assessed a service fee for each unit.

### ***How are office buildings or strip malls charged the 911 Service Fee?***

In an office building or commercial center, each office space or unit with a separate billing address and/or each unique business entity will be charged the service fee.

### ***How are senior living facilities charged?***

Nursing home and skilled care facilities will be charged per building address. Retirement communities and assisted living facilities will be charged per unit in the facility.

### ***How will new construction be assessed?***

Units constructed and issued a certificate of occupancy between January and July will be assessed for purposes of the 911 service fee as occupied on July 1 unless an Affidavit of Unoccupied Status is filed with the PVA's Office by August 1.

### ***What if I have other questions about the 911 Service Fee?***

Please visit the Boone County Fiscal Court website at [www.boonecountyky.org](http://www.boonecountyky.org) or call 859-334-2242.