

Sec. 17-233. - Interim assessments.

- (a) An interim fire rescue assessment shall be imposed against all property for which a certificate of occupancy (or building permit, as determined by the board) is issued after the adoption of the annual rate resolution. The amount of the interim fire rescue assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the annual rate resolution for the fiscal year for which the interim fire rescue assessment is being imposed. Such monthly rate shall be imposed for each full calendar month remaining in the fiscal year. A credit shall be granted against the interim fire rescue assessment for any fire rescue assessment paid for the same property for the same time period. In addition to the monthly rate, the interim fire rescue assessment shall also include an estimate of the subsequent fiscal year's fire rescue assessment. Issuance of the certificate of occupancy (or building permit, as determined by the board) by mistake or inadvertence, and without the payment in full of the interim fire services assessments shall not relieve the owner of such property of the obligation of full payment. Any interim fire rescue assessment not collected prior to the issuance of the certificate of occupancy (or building permit, as determined by the board) may be collected pursuant to the Uniform Assessment Collection Act as provided in section 17-261 of this article, under the alternative collection method provided in section 17-262 or by any other method authorized by law. Any interim fire rescue assessment shall be deemed due and payable on the date the certificate of occupancy (or building permit, as determined by the board) was issued and shall constitute a lien against such property as of that date. Said lien shall be equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments, and superior in rank and dignity to all other liens, encumbrances, titles and claims in and to or against the real property involved and shall be deemed perfected upon the issuance of the certificate of occupancy (or building permit, as determined by the board).
- (b) In the event the board chooses to collect the interim fire rescue assessment at the time a building permit is issued, the following procedure shall apply:
- (1) In the event a building permit expires prior to completion of the building for which it was issued, and the applicant paid the interim fire rescue assessment at the time the building permit was issued, the applicant may within ninety (90) days of the expiration of the building permit apply for a refund of the interim fire rescue assessment. Failure to timely apply for a refund of the interim fire rescue assessment shall waive any right to a refund.
 - (2) The application for refund shall be filed with the county's building department and contain the following:
 - a. The name and address of the applicant;
 - b. The location of the property and the tax parcel identification number for the property which was the subject of the building permit;
 - c. The date the interim fire rescue assessment was paid;
 - d. A copy of the receipt of payment for the fire services assessment; and
 - e. The date the building permit was issued and the date of expiration.
 - (3) After verifying that the building permit has expired and that the building has not been completed, the county's building department shall refund the interim fire rescue assessment paid for such building.
 - (4) A building permit which is subsequently issued for a building on the same property which was the subject of a refund shall pay the interim fire rescue assessment as required by this section.

(Ord. No. 03-13, § 2.13, 7-15-2003)