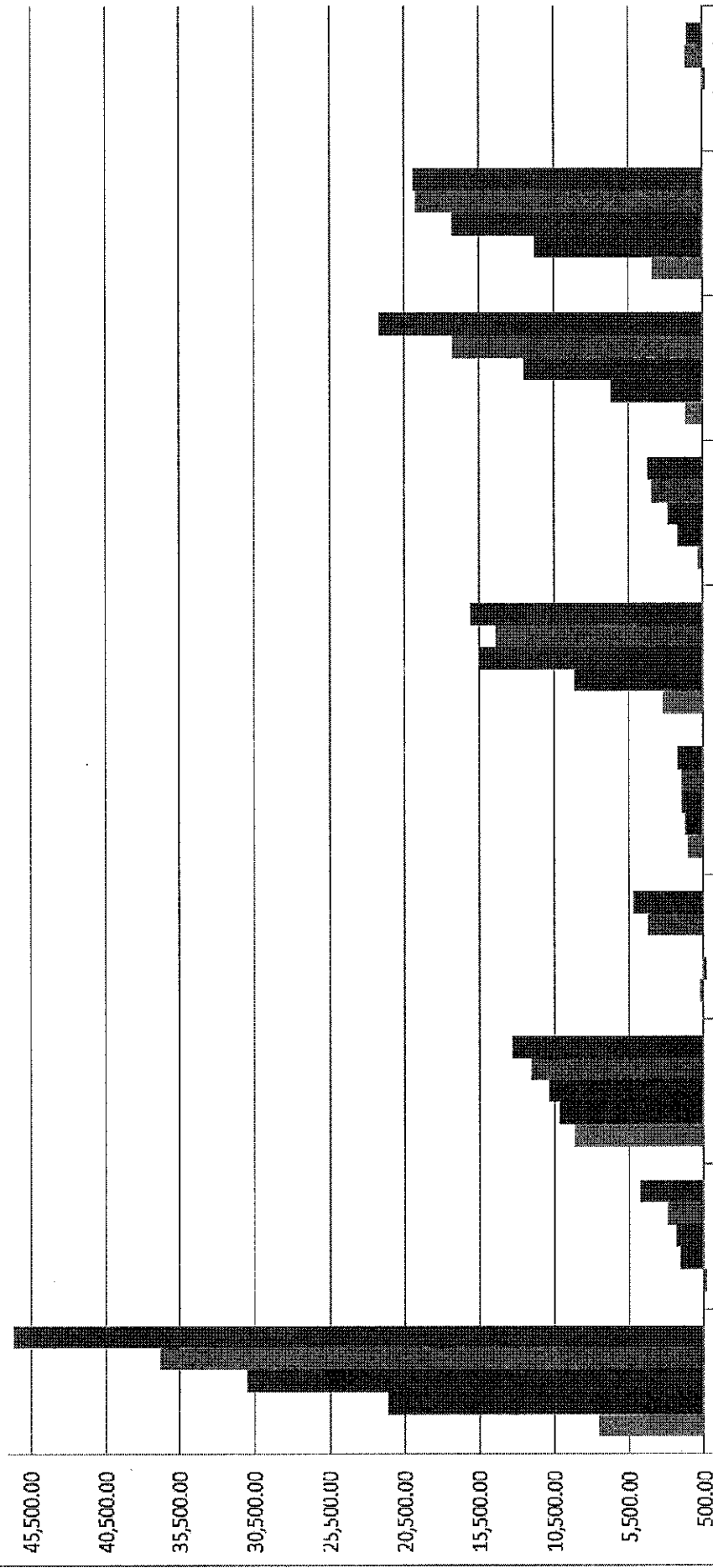


Collecting Fire Fees Can be Tricky

Joy Ballard Collector

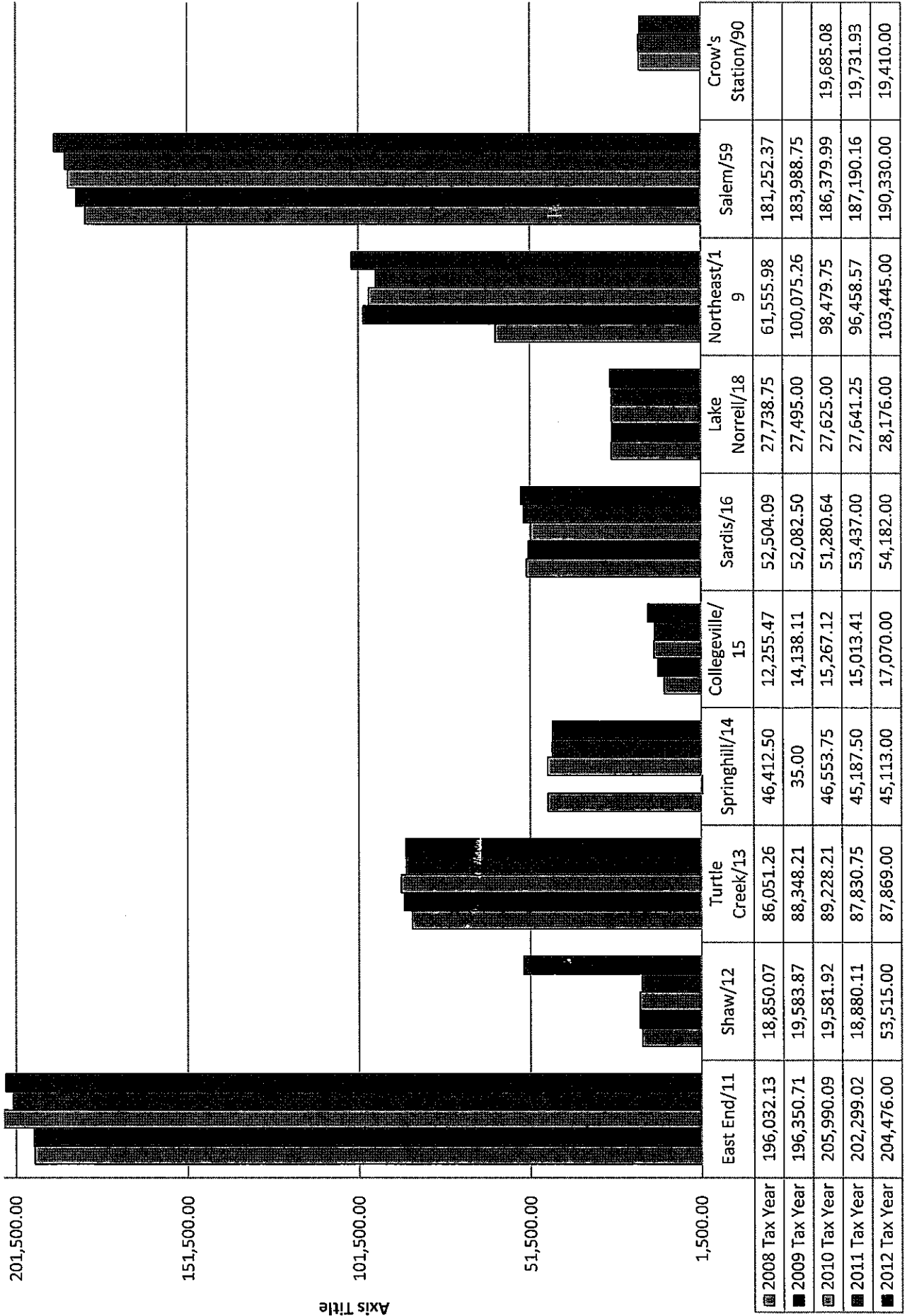
- Fire Fee Collections in Saline County
- Ten Fire Departments on Tax Statements
- Four Laws Pertaining to Collections
- Let's Uniform Delinquent and Current Collection Laws

DELINQUENT Fire Fee Collection / 2009-2012

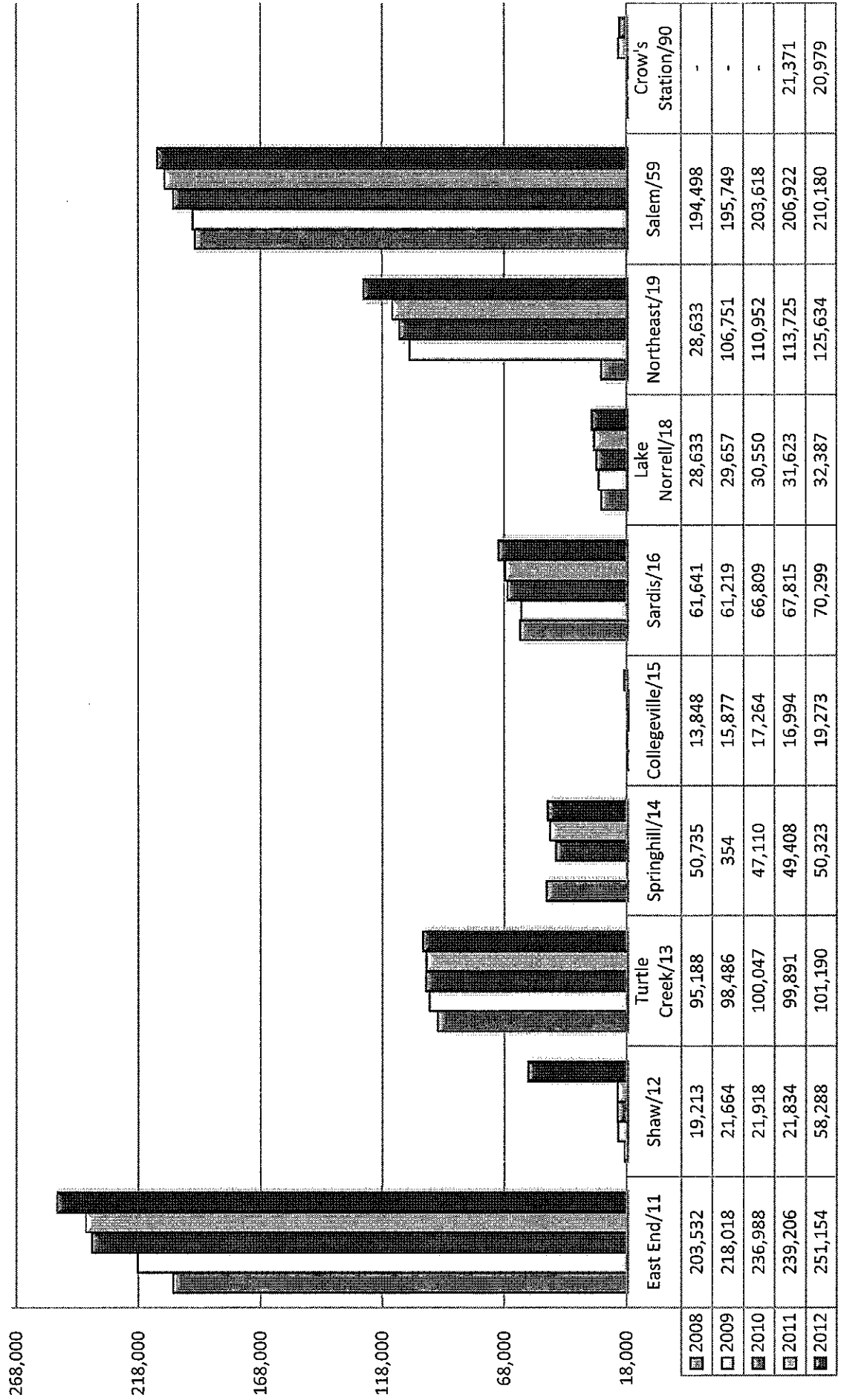


	East End #11	Shaw #12	Turtle Creek #13	Springhill #14	Collegeville #15	Sardis #16	Lake Norrell #18	Northeast #19	Salem #59	Crow's Station #90
■ 2008	7,499.96	362.41	9,136.35	843.75	1,592.99	3,218.36	893.75	1,682.50	3,895.17	
■ 2009	21,667.25	2,080.07	10,137.48	318.75	1,738.69	9,136.28	2,161.25	6,674.78	11,759.87	
■ 2010	30,998.90	2,335.40	10,818.75	556.25	1,996.85	15,527.64	2,925.00	12,471.75	17,237.47	214.31
■ 2011	36,907.33	2,953.96	12,060.13	4,220.00	1,980.19	14,377.72	3,981.25	17,266.31	19,731.93	1,639.27
■ 2012	45,678.00	4,773.00	13,322.00	5,210.00	2,203.00	16,117.00	4,209.00	22,189.00	19,850.00	1,568.00

Current Fire Fee Collections/2008/2012




Total Fire Fee Collections/2008-2012



Saline Collects for 10 Fire Departments

Saline County Fire Department List		Fees on tax statements
Fire Departments		
1	City of Alexander	
2	City of Bauxite	
3	City of Benton	
4	City of Bryant	
5	Collegeville	X
6	Crow's Station	X
7	Crystal Hills/LR	
8	East End	X
9	Glen Rose	
10	City of Haskell	
11	Hot Springs Village/POA	
12	Lake Norrell	X
13	Lonsdale	
14	Northeast	X
15	Paron	
16	Salem	X
17	Sardis	X
18	City of Shannon Hills	
19	Shaw	X
20	City of Traskwood	
21	City of Tull	
22	Turtle Creek	X
23	West Pulaski	
24	Springhill/FBO Bryant	X

Interested in placing fire fees on tax statement



Fire Department Population Data

Fire District	Total Parcels ¹	RI Structures ²	Mobile Homes ³	Total Residential ⁴	% Total Residential ⁵	Population ⁶
Alexander	1,474	299	745	1,044	2.60%	2,551
Bauxite	554	202	88	290	0.72%	1,228
Benton	15,841	10,858	388	11,246	28.03%	30,318
Bryant	7,731	5,015	666	5,681	14.16%	16,750
Collegeville	1,026	462	173	635	1.58%	978
Crows	983	165	80	245	0.61%	815
Crystal	32	13	2	15	0.04%	30
East End	4,969	1,976	1,252	3,228	8.05%	8,680
Fountain Lake	4	1	0	1	0.00%	6
Haskell	2,159	1,023	414	1,437	3.58%	4,641
Hot Springs Village	16,290	3,522	1	3,523	8.78%	5,793
Lake Norrell	802	301	64	365	0.91%	750
Lonsdale	844	166	116	282	0.70%	946
North East	2,951	1,125	566	1,691	4.21%	4,367
Paron	1,152	123	78	201	0.50%	899
Sardis	3,270	717	1,169	1,886	4.70%	5,079
Salem	5,561	2,775	628	3,403	8.48%	9,436
Shannon Hills	1,952	1,291	169	1,460	3.64%	3,334
Shaw	1,242	451	204	655	1.63%	2,014
Spring Hill	885	352	230	582	1.45%	1,042
Traskwood	554	132	94	226	0.56%	687
Turtle Creek	2,761	1,039	350	1,389	3.46%	4,126
West Pulaski	1,364	452	187	639	1.59%	1,780
Sum	74,401	32,460	7,664	40,124		106,250
Notes:						
1) Total parcels = improved, unimproved, vacant, occupied parcels and structures						
2) RI structures = residential improved structures, not including mobile homes or commercial						
3) Mobile homes = mobile homes only						
4) Total residential = sum of RI structures and mobile homes						
5) % Total residential = sum of RI structures and mobile homes by fire district divided by sum of Total Residential (cell E26)						
6) Population is near accurate. Census block boundaries do not exactly coincide with fire district boundaries. County population is 107,118 by 2010 census						
7) Red denotes Fire Departments with fees on tax statements						

Laws Forming Volunteer Fire Departments in Saline County

# Collector collects	Improvement District #	Fire Dept	Year Formed	ACA 14-284-201 Fire Protection District	ACA 14.92.101 Suburban District	ACA 14.14.709 Subordinate District	County ordinance #83-13
1	11	East End / 14-92-101	9.21.06		X		
2	12	Shaw / 14-284-201	1.1.00	X			
3	13	Turtle Creek / Act742of1977, Sec 106	10.15.85			X	
4	14	Springhill / 14-284-201	8.12.85	X			
5	15	Collegeville / Act 603 & 788 of 1983	5.3.83				X
7	16	Sardis / 14-284-201	12.3.97	X			
6	18	Lake Norrell / 14-284-201	10.21.77	X			
8	19	Northeast / 14-284-201	10.24.89	X			
9	59	Salem / 14-284-201	8.18.05	X			
10	90	Crow's Station / 14-284-201	7.14.10	X			

Delinquent Collections “Should Be” Uniform

- A.C.A. 14-20-108 concerning dues for volunteer fire departments. If the levy of dues is approved by a vote of the people the dues are listed on real property tax statements and collected by the collector at the same time as real property taxes. However, if the dues go delinquent, the collector reports delinquencies to the volunteer fire department for collection. The volunteer fire department may collect dues that have become delinquent and can enforce collection by court proceedings.
- Fire Protection Districts with dues levied under subchapter 1 of Title 14, Chapter 284 operate a little differently. The Collector collects these dues between the third Monday in February and the third Monday in April. If they go delinquent, the collector reports the delinquencies to the board of commissioners of the district who then add a penalty of 10%. The board of commissioners enforce the collection through court proceedings. [A.C.A. 14-284-113]
- For Fire Protection Districts outside of cities and towns, the annual assessments are payable at the time ad valorem taxes are payable. If they are not paid when due, the Collector reports delinquent assessments annually to the board of commissioners for informational purposes. The collector then adds to the amount of the delinquent assessment a penalty of 10% and collects the delinquencies in the same manner as delinquent ad valorem taxes for a period of no less than 18 months subsequent to the tax paying deadline of the year the fee became delinquent. After that the board of commissioners enforce the collection through circuit court proceedings.

Current Collections “Should be” Uniform

Subordinate Fire District

(1) Service charges for subordinate service districts shall be entered on tax notices and are to be collected with the real and personal property taxes of the county. No collector of taxes shall accept payment of any property taxes where such taxpayer has been billed for services authorized by a subordinate service district unless the service charge is also received. If a property owner fails to pay the service charge, it shall become a lien on the property.

Fire Protection Districts

(a) (1) All annual assessments extended and levied under the terms of this subchapter shall be payable at the time ad valorem taxes are payable.

Improve “Uniform” Fire Fee Collections

- Leave all delinquent fire fees on the tax statements, we will collect more of the delinquent fire fees than the fire departments.
- Leave delinquent fire fees on land that’s certified to the State Land Commissioner, when the land sales we will collect the delinquent fire fees.
- Make fire fee collections uniform, taxpayer must pay fees before ad valorem.