

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: January 6, 2014

SUBJECT: Resolution – Local Fire Tax Bill

PRESENTER: Chairman Messer

ATTACHMENTS: Yes

1. Resolution
2. Senate Bill 48*

SUMMARY OF REQUEST:

Henderson County currently has two different ceilings on fire district taxes within the 13 fire protection districts serving our citizens. The difference occurred due to an act by the NC General Assembly in 1959 amending NCGS 69-25.1 to change the maximum fire district tax rate from .10 to .15 per \$100 in valuation of property. Thereby limiting fire districts established before 1959 to a .10 ceiling and providing a .15 ceiling to all districts established 1959 forward.

The NC General Assembly filed a Local Bill to equalize the maximum rate at .15 per \$100 in property value across all Henderson County districts in the 2013 session (S48=H28). The Bill was referred to the Finance Committee where it stalled in session. The Board is requested to consider the attached resolution in order to provide support for our Senator and Representative in moving the Bill forward during the 2014 short session.

BOARD ACTION REQUESTED:

The Board is requested to review the attached Resolution, and adopt as agreeable.

SUGGESTED MOTION:

I move that the Board adopt the attached Resolution in support of the Ceiling on Fire Taxes Bill in the NC General Assembly.

HENDERSON COUNTY BOARD OF COMMISSIONERS

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Chairman
THOMAS THOMPSON
Vice-Chairman

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RESOLUTION IN SUPPORT OF THE HENDERSON COUNTY FIRE DISTRICTS BILL

WHEREAS, Henderson County's Fire Districts currently have inequity in the maximum allowable fire tax rate in four of the thirteen districts serving our citizens; and,

WHEREAS, The contract for services for said districts requires the same level of service provision to each district; and,

WHEREAS, The Henderson County Board of Commissioners desires to provide equitable fire protection services to all of our citizens; and,

NOW, THEREFORE, BE IT RESOLVED that the Henderson County Board of Commissioners hereby declares their support for the Henderson County Fire Districts Bill, specifically providing for a .15 per \$100 in property value ceiling on all fire districts within Henderson County.

Adopted this the 6th day of January, 2014.

CHARLIE MESSER, CHAIRMAN
HENDERSON COUNTY BOARD OF COMMISSIONERS

ATTEST:

TERESA L. WILSON, CLERK TO THE BOARD

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013**

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SENATE BILL 48*

Short Title: Henderson County Fire Districts.

(Local)

Sponsors: Senator Apodaca (Primary Sponsor).

Referred to: Finance.

February 5, 2013

A BILL TO BE ENTITLED

AN ACT to allow the Board of Commissioners of Henderson County to standardize the ceiling on fire district taxes in Henderson County.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 69-25.1 reads as rewritten:

"Article 3A.

"Rural Fire Protection Districts.

"§ 69-25.1. Election to be held upon petition of voters.

Upon the petition of thirty-five percent (35%) of the resident freeholders living in an area lying outside the corporate limits of any city or town, which area is described in the petition and designated as "_____ Fire District," the board of

(Here insert name)

county commissioners of the county shall call an election in said district for the purpose of submitting to the qualified voters therein the question of levying and collecting a special tax on all taxable property in said district, of not exceeding fifteen cents (15¢) on the one hundred dollars (\$100.00) valuation of property, for the purpose of providing fire protection in said district. The county tax office shall be responsible for checking the freeholder status of those individuals signing the petition and confirming the location of the property owned by those individuals. Unless specifically excluded by other law, the provisions of Chapter 163 of the General Statutes concerning petitions for referenda and elections shall apply. If the voters reject the special tax under the first paragraph of this section, then no new election may be held under the first paragraph of this section within two years on the question of levying and collecting a special tax under the first paragraph of this section in that district, or in any proposed district which includes a majority of the land within the district in which the tax was rejected.

~~The Board of Commissioners of a county may by ordinance applicable to [Delete Upon the petition of thirty-five percent (35%) of the resident freeholders living in] an area which has previously been established as a fire protection district and in which there has been authorized by a vote of the people a special tax not exceeding ten cents (10¢) on the one hundred dollars (\$100.00) valuation of property within the area, [the board of county commissioners shall call an election in said area for the purpose of submitting to the qualified voters therein the question of increasing the] increase the maximum allowable special tax for fire protection within said district from ten cents (10¢) on the one hundred dollars (\$100.00) valuation to fifteen cents (15¢) on the one hundred dollars (\$100.00) valuation on all taxable property within such district. [Elections on the question of increasing the allowable tax rate for fire protection shall not be held within the same district at intervals less than two years.]~~

SECTION 2. This act applies to Henderson County only.

SECTION 3. This act is effective when it becomes law.