

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011**

**SESSION LAW 2012-111  
HOUSE BILL 1122**

AN ACT TO VALIDATE CERTAIN LEVIES AND COLLECTION OF FIRE DISTRICT TAXES IN MARTIN COUNTY AND TO ALLOW MARTIN COUNTY TO ABOLISH BY RESOLUTION ITS CHAPTER 69 FIRE PROTECTION DISTRICTS UPON ESTABLISHMENT OF FIRE PROTECTION SERVICE DISTRICTS UNDER CHAPTER 153A OF THE GENERAL STATUTES.

The General Assembly of North Carolina enacts:

**SECTION 1.** All collections of fire protection district revenues under Article 3A of Chapter 69 of the General Statutes by Martin County since 1956 are valid and lawful, without regard to which fire protection district (and corresponding fire tax rate) those revenues were collected from, and without regard to which fire department those revenues were allocated.

**SECTION 2.** Subject to the provisions of G.S. 105-378, the levies of fire protection district taxes by Martin County since 1956 that remain uncollected are valid and lawful, and the lien for such taxes remains, without regard to which fire protection district (and corresponding fire tax rate) those levies attached, and without regard to which fire department revenues (when collected) are to be allocated.

**SECTION 3.** Pending action by Martin County to establish fire protection service districts under Part 1 of Article 16 of Chapter 153A of the General Statutes, the boundaries of the fire protection districts in Martin County under Article 3A of Chapter 69 of the General Statutes are as defined by a district map prepared to delineate revised district boundaries and approved prior to July 1, 2012, by the Board of Commissioners of Martin County.

**SECTION 4.** Upon establishment of fire protection service districts in Martin County under Part 1 of Article 16 of Chapter 153A of the General Statutes with a limitation on the maximum rate under G.S. 153A-309.2, the Board of Commissioners of Martin County by resolution may abolish the corresponding fire protection districts in Martin County under Article 3A of Chapter 69 of the General Statutes as of the effective date of the creation of the new districts.

**SECTION 5.** This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 28<sup>th</sup> day of June, 2012.

s/ Walter H. Dalton  
President of the Senate

s/ Thom Tillis  
Speaker of the House of Representatives

