

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

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HOUSE BILL 28\*  
Committee Substitute Favorable 2/25/13

Short Title: Henderson County Fire Districts.

(Local)

Sponsors:

Referred to:

January 31, 2013

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW THE BOARD OF COMMISSIONERS OF HENDERSON COUNTY  
3 TO STANDARDIZE THE CEILING ON FIRE DISTRICT TAXES IN HENDERSON  
4 COUNTY.

5 The General Assembly of North Carolina enacts:

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

7 "Article 3A.

8 "Rural Fire Protection Districts.

9 "§ 69-25.1. Election to be held upon petition of voters.

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

13 (Here insert name)

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

26 ~~The board of county commissioners may by ordinance applicable to~~ Upon the petition of  
27 ~~thirty five percent (35%) of the resident freeholders living in an area which has previously been~~  
28 ~~established as a fire protection district and in which there has been authorized by a vote of the~~  
29 ~~people a special tax not exceeding ten cents (10¢) on the one hundred dollars (\$100.00)~~  
30 ~~valuation of property within the area, the board of county commissioners shall call an election~~  
31 ~~in said area for the purpose of submitting to the qualified voters therein the question of~~  
32 ~~increasing the increase the maximum allowable special tax for fire protection within said~~  
33 ~~district from ten cents (10¢) on the one hundred dollars (\$100.00) valuation to fifteen cents~~  
34 ~~(15¢) on the one hundred dollars (\$100.00) valuation on all taxable property within such~~  
35 ~~district. Elections on the question of increasing the allowable tax rate for fire protection shall~~  
36 ~~not be held within the same district at intervals less than two years."~~



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1           **SECTION 2.** G.S. 69-25.4 reads as rewritten:

2   "**§ 69-25.4. Tax to be levied and used for furnishing fire protection.**

3       (a) If a majority of the qualified voters voting at said election vote in favor of levying  
4 and collecting a tax in said district, then the board of county commissioners is authorized and  
5 directed to levy and collect a tax in said district in such amount as it may deem necessary, not  
6 exceeding ten cents (10¢) on the one hundred dollars (\$100.00) valuation of property in said  
7 district from year to year, and shall keep the same as a separate and special fund, to be used  
8 only for furnishing fire protection within said district, as provided in G.S. 69-25.5.

9       ~~Provided, that if a majority of the qualified voters voting at such elections vote in favor of~~  
10 ~~levying and collecting a tax in such district, or vote in favor of increasing the tax limit in said~~  
11 ~~district, Upon adoption of an ordinance pursuant to G.S. 69-25.1, then the board of county~~  
12 commissioners is authorized and directed to levy and collect a tax in such districts in such  
13 amount as it may deem necessary, not exceeding fifteen cents (15¢) on the one hundred dollars  
14 (\$100.00) valuation of property in said district from year to year.

15       (b) For purposes of this Article, the term "fire protection" and the levy of a tax for that  
16 purpose may include the levy, appropriation, and expenditure of funds for furnishing  
17 emergency medical, rescue and ambulance services to protect persons within the district from  
18 injury or death; and the levy, appropriation, and expenditure of the tax to provide such services  
19 are proper, authorized and lawful. In providing these services the fire district shall be subject to  
20 G.S. 153A-250.

21       (c) For purposes of this Article, a fire protection district is a municipal corporation  
22 organized for a special purpose. Except in cases when a fire protection district commission is  
23 appointed to govern the district, the board of county commissioners, or joint boards of county  
24 commissioners when the area lies in more than one county, shall serve as the governing body."

25           **SECTION 3.** This act applies to Henderson County only.

26           **SECTION 4.** This act is effective when it becomes law.