



**RESOLUTION TITLE: REQUEST BY THE CITY OF LOWELL TO EXPAND THE GASTON COUNTY FIRE PROTECTION SERVICE DISTRICT TO INCLUDE THE CITY OF LOWELL**

- WHEREAS, North Carolina General Statutes ("NCGS") § 153A-301 and 153A-309.2 authorize the Gaston County Board of Commissioners to establish and define a service district in order to finance, provide, or maintain for the district certain services in addition to or to a greater extent than those financed, provided, or maintained for the entire County; and,
- WHEREAS, the Board followed all necessary and prescribed steps outlined under North Carolina General Statutes to properly research, define and establish a fire protection service district including establishing a rate cap pursuant to NCGS § 153A-309.2; and,
- WHEREAS, on March 22, 2022, the Board established the unified Gaston County Fire Protection Service District effective July 1, 2022 and directed the Gaston County Tax Assessor/Collector to levy a special tax in an amount to be determined by the Gaston County Board of Commissioners on behalf of Gaston County within said service district in addition to those levied throughout the County in order to finance, provide and maintain fire protection and rescue services within the newly defined and established service district in addition to or to a greater extent than those financed, provided, or maintained for the entire County; and,
- WHEREAS, the City of Lowell duly adopted a Resolution on April 12, 2022, requesting the Gaston County Board of Commissioners to include the City of Lowell in the Gaston County Fire Protection Service District; and,
- WHEREAS, the City of Lowell has previously been cooperatively funding their fire and rescue services through the Lowell Fire Protection Service District, which will cease to exist on June 30, 2022; and,
- WHEREAS, North Carolina General Statutes ("NCGS") § 153A-303 prescribes a process whereby municipalities may request the Gaston County Board of Commissioners (the "Board") to consider including municipalities within the county's fire protection service district, which has been created in order to finance, provide, or maintain certain services in addition to or to a greater extent than those financed, provided, or maintained for the entire County; and,
- WHEREAS, the City of Lowell acknowledged their responsibility for mailing written notice at least four weeks before the date of the public hearing to all property owners as shown by the County tax records as of the preceding January 1 of all property located in the municipality; and,

DO NOT TYPE BELOW THIS LINE

I, Donna S. Buff, Clerk to the County Commission, do hereby certify that the above is a true and correct copy of action taken by the Board of Commissioners as follows:

NO.	DATE	M1	M2	CBrown	AFraley	BHovis	KJohnson	TKeigher	TPhilbeck	RWorley	Vote
2022-167	06/14/2022	BH	AF	A	A	A	A	AB	AB	A	U

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REQUEST BY THE CITY OF LOWELL TO EXPAND THE GASTON COUNTY FIRE PROTECTION SERVICE DISTRICT TO INCLUDE THE CITY OF LOWELL

Page 2

WHEREAS, the City of Lowell acknowledged their responsibility to make available a report containing certain specified information to be prepared and filed with the Clerk to the Board; and,

WHEREAS, the Board is authorized by NCGS § 153A-303 to extend service districts and levy additional taxes in a county service district to finance the level of service provided in the district that is not provided in the entire County; and,

WHEREAS, the Clerk to the Board of the Gaston County Board of Commissioners made publication of the notice of the June 14, 2022 Public Hearing to consider the request from the City of Lowell, to include the City of Lowell in the Gaston County Fire Protection Service District, as set forth in NCGS § 153A-303.

NOW, THEREFORE, BE IT RESOLVED BY THE GASTON COUNTY BOARD OF COMMISSIONERS:

1. At the written request of the City of Lowell, the unified, countywide service district is hereby extended to include the City of Lowell, for the purpose of providing needed fire protection and rescue services within said district area. The municipal limits of the City of Lowell will now be recognized from here forward as an integral part of the "Gaston County Fire Protection Service District" consistent with North Carolina General Statutes.
2. At the written request of the City of Lowell, the Gaston County Tax Assessor/Collector shall levy a special tax in an amount to be determined by the Gaston County Board of Commissioners on behalf of Gaston County and the City of Lowell within said service district in addition to those levied throughout the County in order to finance, provide and maintain fire protection and rescue services within the newly defined and established service district in addition to or to a greater extent than those financed, provided, or maintained for the entire County.
3. At the written request of the City of Lowell, this Resolution extending the unified, countywide service district to provide fire protection and rescue services into the City of Lowell shall take effect on July 1, 2022.

Adopted this the 14th day of June 2022.

**CITY OF LOWELL, NORTH CAROLINA  
RESOLUTION TO INCLUDE THE CITY OF LOWELL WITHIN THE GASTON  
COUNTY FIRE PROTECTION SERVICE TAX DISTRICT**

**RESOLUTION NUMBER: RS1-2022**

WHEREAS, the Gaston County Board of Commissioners (the "Board") created a county service tax district for the purpose of financing fire protection as authorized in G.S. 153A-301; and,

WHEREAS, the Board established such a district as outlined in G.S. 153A-302 on \_\_\_\_\_; and,

WHEREAS, pursuant to G.S. 153A-302(a) territory lying within the corporate limits of a city or sanitary district may not be included in a county service tax district unless the governing body of the city or sanitary district agrees by resolution to such inclusion, and;

WHEREAS, expenses related to the provision of fire protection services are increasing due to increased fire facilities, staff, and apparatus required to maintain service levels; and,

WHEREAS, the City of Lowell desires to be included in the Gaston County Fire Protection Service Tax District; and,

WHEREAS, the County will contract for fire protection services within the boundaries of the Gaston County Fire Protection Service Tax District; and,

WHEREAS, all citizens within the corporate limits of the City of Lowell will be taxed at a uniform rate established by the Gaston County Board of Commissioners for the Gaston County Fire Protection Service Tax District;

NOW THEREFORE BE IT RESOLVED, the City of Lowell, City Council hereby declare its desire to be included within the Gaston County Fire Protection Service Tax District and authorize a limit in the rate of tax being levied to a maximum of fifteen cents (\$0.15) on each one hundred dollars (\$100.00) of property subject to taxation consistent with the limitations of G.S. 153A-307.

Adopted this April 12, 2022 while in regular session.

ATTEST:

  
\_\_\_\_\_  
City Clerk

  
\_\_\_\_\_  
Mayor



# Gaston County

Gaston County  
Board of Commissioners  
www.gastongov.com

## Emergency Management and Fire Services

### Board Action

File #: 22-172

Commissioner Hovis - Emergency Management and Fire Services - Resolution to Accept the Request by the City of Lowell to Expand the Gaston County Fire Protection Service District to Include the City of Lowell

#### STAFF CONTACT

Kevin Gordon - Emergency Management Director - 704-866-6240

Vincent C. Wong - Executive Project Manager - 704-866-3277

#### BUDGET IMPACT

N/A

#### BUDGET ORDINANCE IMPACT

N/A

#### BACKGROUND

The Gaston County Board of Commissioners established and defined the Gaston County Fire Protection Service District to provide fire protection and rescue services throughout the unincorporated areas of the County on March 22, 2022, Resolution 2022-066, and this new district shall take effect on July 1, 2022.

NCGS § 153A-303 prescribes a process whereby municipalities may request the Gaston County Board of Commissioners (the "Board") to consider including municipalities within the county's fire protection service district, which has been created in order to finance, provide, or maintain certain services in addition to or to a greater extent than those financed, provided, or maintained for the entire County.

The City of Lowell adopted Resolution RS1-2022 on April 12, 2022 declaring its desire to be included within the Gaston County Fire Protection Service District. The City of Lowell acknowledged their responsibility for mailing written notice at least four weeks before the date of the public hearing to all property owners as shown by the County tax records and to make a report available and on file with the Clerk to the Board. On June 1<sup>st</sup>, a Board of Commissioners' notice was published for the June 14<sup>th</sup> Public Hearing to consider the request of the municipality.

(Continued on Page 2)

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I, Donna S. Buff, Clerk to the County Commission, do hereby certify that the above is a true and correct copy of action taken by the Board of Commissioners as follows:

NO.	DATE	M1	M2	CBrown	AFrale	BHovis	KJohnson	TKelgher	TPhilbeck	RWorley	Vote
2022-167	06/14/2022	BH	AF	A	A	A	A	AB	AB	A	U

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Commissioner Hovis - Emergency Management and Fire Services - Resolution to Accept the Request by the City of Lowell to Expand the Gaston County Fire Protection Service District to Include the City of Lowell  
Page 2

Approval of this Board Action hereby accepts the City of Lowell's request to be included in the Gaston County Fire Protection Service District, effective July 1, 2022, and citizens within the corporate limits of Lowell will be taxed at a uniform rate established by the Gaston County Board of Commissioners, to be levied to a maximum of fifteen cents (\$0.15) on each one hundred dollars (\$100.00) of property subject to taxation consistent with the limitations of G.S. 153A-307.

**POLICY IMPACT**

N/A

**ATTACHMENTS**

Resolution; Lowell Resolution