



RESOLUTION TITLE: RESOLUTION TO APPROVE THE FY25 ORDER TO LEVY AND COLLECT AD VALOREM TAX FOR THE GASTON COUNTY FIRE PROTECTION SERVICE DISTRICT AND APPROVE THE FY25 BUDGET ALLOCATIONS FOR CONTRACTED FIRE DEPARTMENTS; AND SET THE FY25 RATES FOR THE LONG SHOALS AND SOUTH GASTONIA FIRE PROTECTION DISTRICTS TO ZERO

WHEREAS, the Gaston County Board of Commissioners created the Gaston County Fire Protection Service District, under Part I, Article 16 of Chapter 153A of the North Carolina General Statutes; and,

WHEREAS, the Board of Commissioners is authorized by the same law to levy and collect a tax in said district; and,

WHEREAS, the Board of Commissioners find, based on the total valuation of taxable property in the Gaston County Fire Protection Service District, an estimated collection rate, and the total budgets submitted for contracting fire departments of the Gaston County Fire Protection Service District, that the tax rate for the Gaston County Fire Protection Service District should be levied at \$0.115 (11.5¢) per \$100 valuation of the assessed and taxable property for an estimated levy of \$12,929,845.

NOW, THEREFORE, BE IT RESOLVED by the Gaston County Board of Commissioners that:

- 1) the FY 2024-2025 tax for the Gaston County Fire Protection Service District, established under Chapter 153A of the North Carolina General Statutes, is levied at the rate of \$0.115 per \$100.00 of assessed and taxable property.
- 2) the FY 2024-2025 tax for the South Gastonia and Long Shoals Fire Protection Districts, established under Chapter 69 of the North Carolina General Statutes, shall be set to a zero rate.
- 3) the FY 2024-2025 budget allocations for contracting fire departments are approved as follows:

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	CCloninger	AFrale	BHovis	KJohnson	TKeigher	RWorley	Vote
2024-172	05/28/2024	BH	RW	A	A	A	A	N	A	A	6 - 1

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Resolution to Approve the FY25 Order to Levy and Collect Ad Valorem Tax for the Gaston County Fire Protection Service District and Approve the FY25 Budget Allocations for Contracted Fire Departments; and Set the FY25 Rates for the Long Shoals and South Gastonia Fire Protection Districts to Zero
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<u>Districts</u>	<u>Allocation</u>
Agriculture Center	\$933,372
Alexis	\$703,357
Community	\$900,468
Crouse	\$130,828
Crowders Mountain	\$1,595,492
East Gaston	\$871,614
Hugh's Pond	\$588,951
Lowell	\$594,214
Lucia Riverbend	\$701,655
New Hope	\$810,143
North Gaston	\$624,350
Ranlo	\$868,646
South Point	\$702,942
Spencer Mountain Road	\$913,614
Tryonota	\$880,630
Union Road	\$746,440
Waco	\$61,000

BE IT FURTHER RESOLVED that funds distributed to each District shall not exceed the actual tax receipts collected during the fiscal year. Any tax receipts collected more than the budgeted allocation shall be retained by the County in an account earmarked for the Gaston County Fire Protection Service District.



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Emergency Management and Fire Services

Board Action

File #: 24-243

Commissioner Hovis - To Adopt a Resolution to Approve the FY24-25 Order to Levy and Collect Ad Valorem Tax for the Gaston County Fire Protection Service District; Approve the FY24-25 Budget Allocations for Contracted Fire Departments; and Set the FY24-25 Rates for the Long Shoals and South Gastonia Fire Protection Districts to Zero

STAFF CONTACT

Scott Hunter - Director of Emergency Management and Fire Services - 704-862-3231

BUDGET IMPACT

N/A

BUDGET ORDINANCE IMPACT

N/A

BACKGROUND

In order for the Volunteer Fire Departments to collect property tax revenues, the Board of Commissioners must set tax rates annually. With the approval of this Resolution, the FY24-25 Gaston County Fire Protection Service District rate is adopted; the FY24-25 budget allocations for the contracted fire departments are approved; and the FY24-25 rates for the existing Fire Protection Districts (Long Shoals and South Gastonia) are set to zero.

POLICY IMPACT

N/A

ATTACHMENTS

Resolution

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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:

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2024-172	05/28/2024	BH	RW	A	A	A	A	N	A	A	6 - 1

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A=AYE, N=NAY, AB=ABSENT, ABS=ABSTAIN, U=UNANIMOUS