



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

- 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 High Shoals duly adopted a Resolution on March 29, 2022, requesting the Gaston County Board of Commissioners to include the City of High Shoals in the Gaston County Fire Protection Service District; and,
- WHEREAS, the City of High Shoals has previously been cooperatively funding their fire and rescue services through the High Shoals 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 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 High Shoals 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 | AFrale | BHow | KJohnson | TKelgher | TPhilbeck | RWorley | Vote |
|----------|------------|----|----|--------|--------|------|----------|----------|-----------|---------|------|
| 2022-165 | 06/14/2022 | AF | BH | A | A | A | A | AB | AB | A | U |

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WHEREAS, the City of High Shoals 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 High Shoals, to include the City of High Shoals 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 High Shoals, the unified, countywide service district is hereby extended to include the City of High Shoals, for the purpose of providing needed fire protection and rescue services within said district area. The municipal limits of the City of High Shoals 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 High Shoals, 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 High Shoals 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 High Shoals, this resolution extending the unified, countywide service district to provide fire protection and rescue services into the City of High Shoals shall take effect on July 1, 2022.

Adopted this the 14th day of June 2022.

**TOWN OF HIGH SHOALS, NORTH CAROLINA
RESOLUTION TO INCLUDE THE TOWN OF HIGH SHOALS WITHIN THE GASTON COUNTY FIRE
PROTECTION SERVICE TAX DISTRICT**

RESOLUTION NUMBER: 20160-2022

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 March 22, 2022; 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 Town of High Shoals 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 High Shoals 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 High Shoals Town 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 March 29th, 2022 while in regular session.

ATTEST:

Brandi Strange
Town Clerk

[Signature]
Mayor



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Emergency Management and Fire Services

Board Action

File #: 22-153

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

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 High Shoals adopted Resolution 20160-2022 on March 29th, 2022 declaring its desire to be included within the Gaston County Fire Protection Service District. The City of High Shoals 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 1st, a Board of Commissioners' notice was published for the June 14th 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 | TKeigher | TPhilbeck | RWorley | Vote |
|----------|------------|----|----|--------|--------|--------|----------|----------|-----------|---------|------|
| 2022-165 | 06/14/2022 | AF | BH | A | A | A | A | AB | AB | A | U |

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

Commissioner Hovis - Emergency Management and Fire Services - Resolution to Accept the Request by the City of High Shoals to Expand the Gaston County Fire Protection Service District to Include the City of High Shoals
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Approval of this Board Action and Resolution accepts the City of High Shoals' request to be included in the Gaston County Fire Protection Service District, effective July 1, 2022, and citizens within the corporate limits of High Shoals 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; High Shoals Resolution