RESOLUTION TITLE: ORDER TO LEVY AND COLLECT AD VALOREM TAX FOR SOUTH GASTONIA FIRE PROTECTION DISTRICT

WHEREAS,   a majority of the qualified voters in the South Gastonia Fire Protection District has voted in favor of levying and collecting a tax in said district; and,

WHEREAS,   the Gaston County Board of Commissioners is authorized and directed by North Carolina General Statute 69-25.4 to levy and collect a tax in said district; and,

WHEREAS,   the Board of Commissioners finds, based on the total valuation of taxable property in the South Gastonia Fire Protection District, an estimated collection rate, and the total budget submitted for the South Gastonia Fire Protection District, that the tax rate for the South Gastonia Fire Protection District should be levied at $0.093 (9.3¢) per $100 valuation of the assessed and taxable property for an estimated levy of $438,344.

NOW, THEREFORE, BE IT RESOLVED by the Gaston County Board of Commissioners that the tax for the South Gastonia Fire Protection District for FY 2019-2020 is levied at the rate of $0.093 per $100.00 of assessed and taxable property.

BE IT FURTHER RESOLVED that funds distributed to the District shall not exceed the actual tax receipts collected during the fiscal year. Any revenue collected in excess of the total of the approved FY 2019-2020 budgeted levy cannot be spent that tax year. Instead, any excess monies shall be earmarked or placed in special escrow accounts for the District to be used the following year in reducing the District's request.

BE IT FURTHER RESOLVED that the Gaston County Tax Collector is directed to compute the district tax for each taxpayer, to state separately on the County tax receipts and district for the fiscal year, and to collect the District tax in the same manner that County taxes are collected.

BE IT FURTHER RESOLVED by the Board of Commissioners that payment of taxes collected is hereby authorized to the District with said payment to be made from an account assigned to the District.

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