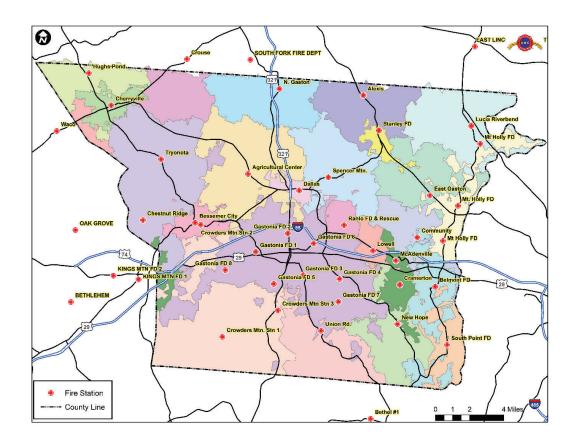
This report is prepared in accordance with North Carolina General Statute 153A-303 (d) regarding a municipality requesting to join a fire protection service district. This report is to be produced and made available before a required public hearing and must contain:

- 1. A map of the service district and the adjacent territory, showing the present and proposed boundaries of the district.
- 2. A statement showing that the area to be annexed meets the standards and requirements as outlined in NCGS 153A-303.
- 3. A plan for extending services to the area to be annexed.

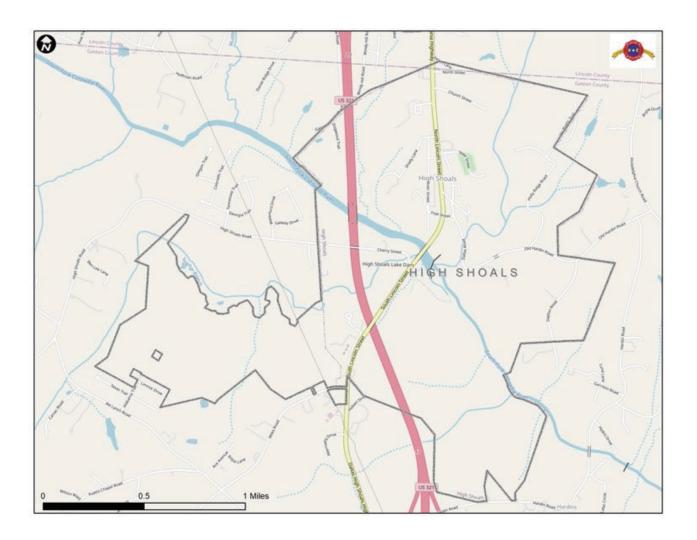
This report shall be available for public inspection in the office of the clerk to the board for at least two weeks before the date of the public hearing.

1. Map:

a. The current Gaston County Unified Fire Protection Service District encompasses the unincorporated areas of Gaston County outside of municipalities. The map below signifies the unincorporated areas:



b. The area under consideration to extend the Gaston County Unified Fire Protection Service District into includes the municipal limits of the City of High Shoals as is depicted below:



2. Statement showing that the area to be annexed meets the standards and requirements as outlined in NCGS 153A-303:

- a. The City of High Shoals is contiguous to the Gaston County Unified Fire Protection Service District, which encompasses all unincorporated areas of Gaston County. At least one eighth of the City's aggregate external boundary is coincident (at the same place) with the existing boundary of the county fire protection service district.
- b. The City of High Shoals adopted a resolution on March 29, 2022, requesting that the Gaston County Board of Commissioners include the City of High Shoals into the Gaston County Unified Fire Protection Service District.

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 - 2002

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:

c. Gaston County called for a Public Hearing at the request of the City of High Shoals.



RESOLUTION TITLE:

CALLING A PUBLIC HEARING TO CONSIDER ADDING THE CITY OF HIGH SHOALS TO THE GASTON COUNTY UNIFIED FIRE PROTECTION SERVICE DISTRICT AT THE REQUEST OF THE CITY OF HIGH SHOALS

WHEREAS, the City of High Shoals 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 Unified Fire Protection Service District; and

WHEREAS, The City of High Shoals had previously been included in the High Shoals Fire Protection Service District, which will cease to exist as of 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 acknowledges 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

WHEREAS, the City of High Shoals acknowledges 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.

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

The Gaston County Board of Commissioners resolve to call for a public hearing on June 14, 2022, at 6pm to consider the request from the City of High Shoals to include the City of High Shoals in the Gaston County Unified Fire Protection Service District effective July 1, 2022; and

BE IT FURTHER RESOLVED BY THE GASTON COUNTY BOARD OF COMMISSIONERS:

That the Clerk to the Board is hereby directed to make such publication of the notice of public hearing regarding the proposed extension of the Gaston County Fire Protection Service District as set forth in NCGS § 153A-303.

d. Written notice of the required public hearing was provided to all property owners within the City of High Shoals by Gaston County on May 1, 2022, utilizing a letter from High Shoals Mayor PJ Rathbone as provided below:



MAYOR PJ Rathbone

CLERK Tel: (704) 735-1651 - Fax: (704) 735-5595

Brandi Strange

May 1, 2022

208 SCHOOL TRUST 1610 DALE EARNHARDT BLVD KANNAPOLIS, NC 28083

Notice to All Property Owners in CITY OF HIGH SHOALS:

This notice is to inform you that the City of High Shoals has requested to become part of the Gaston County Unified Fire Protection Service District and a public hearing has been called.

The City of High Shoals receives primary fire and rescue services from North Gaston Volunteer Fire and Rescue, Inc., which is a private, non-profit corporation. We value and appreciate the critical services that the North Gaston Fire Department provides the people of High Shoals. The City of High Shoals has been a part of the High Shoals Fire Protection Service District in past years. However, that service district will cease to exist on June 30, 2022. The City of High Shoals adopted a resolution on March 29, 2022, requesting to join the Gaston County Unified Fire Protection Service District effective July 1, 2022. Simply, one unified service district is taking the place of several independent service districts in Gaston County.

If the City's request is approved, City residents would begin supporting fire and rescue services through the county's unified service district tax instead of the former High Shoals Fire Protection Service District tax. Property owners in the City will continue to pay the same service district tax rate that property owners in the unincorporated areas of the county pay.

The Gaston County Unified Fire Protection Service District includes all unincorporated areas of Gaston County. North Carolina General Statutes enable municipalities to request the County Commissioners include municipalities in the county fire protection service district after they adopt a resolution making such a request. Statutes then require that written notice be mailed to every property owner in the municipality at least four weeks before the county holds a public hearing regarding this decision. In addition, the County is required to publish a notice of the public hearing at least a week before the public hearing. Also, the City of High Shoals is to make a report available that meets the statutory requirements of the City's request and make that report available through the High Shoals City Clerk.

The Gaston County Board of Commissioners is holding the City's requested public hearing and giving this issue consideration only because of the written request of the City of High Shoals.

This public hearing is scheduled to be held on Tuesday, June 14, 2022, at 6pm at the Gaston County Courthouse located at 325 Dr. Martin Luther King Way Gastonia, NC 28052. Gaston County will post a notice of this public hearing at least one week before June 14, 2022.

Should you have questions about this issue, please direct them to the City of High Shoals at 704-735-1651. Thank you for taking time to read this. We appreciate you being a vital part of the City of High Shoals.

Mayor PJ Rathbone

e. Gaston County published notice of the public hearing for the benefit of the City of High Shoals, as outlined below:

Notice is hereby given that, pursuant to the provisions of N.C.G.S. 153A-303, the Gaston County Board of Commissioners will hold a public hearing during its work session meeting on June 14, 2022, at 6pm in the Gaston County Courthouse, 325 Martin Luther King, Jr. Way Gastonia, NC at the request of the City of High Shoals to extend the unified fire protection service district in Gaston County to include the City of High Shoals. A map of the proposed district extension is found below. A report as required by N.C.G.S. 153A-303 is available for public inspection in the office of the clerk to the board and the High Shoals City Clerk. Questions should be addressed to Gaston County Emergency Management and Fire Services Director Kevin Gordon at (704) 862-6240. Commission meetings are open to the public. Meetings are TELEVISED live on Spectrum Channel 16 and AT&T Uverse Channel 99 and LIVESTREAMED from the Commissioner's meeting portal on the Gaston County website. Any person wishing to comment in writing, prior to the public hearing, may do so by forwarding comments to the Clerk to the Board of Commissioners at P.O. Box 1578, Gastonia, NC 28053-1578, or Donna.Buff@gastongov.com . Gaston County strives to ensure that people with disabilities have equal opportunity to access its programs, services, and activities. If you will require assistance to participate in a meeting of the Gaston County Board of Commissioners, we request that you contact the Clerk to the Board at least 5 business days before the event.



3. Plan for extending services to the area to be annexed:

- a. If approved by the Gaston County Board of Commissioners, Gaston County will contract with North Gaston Volunteer Fire and Rescue, Inc. to serve the City of High Shoals in the same way they contract to serve the unincorporated areas of Gaston County which will be part of the Gaston County Unified Fire Protection Service District. This work will be conducted through a performance-based agreement between Gaston County and North Gaston Volunteer Fire and Rescue, Inc.
- b. All terms and conditions of agreements as well as funding arrangements will ultimately be approved by the Gaston County Board of Commissioners on an annual or as needed basis. The Gaston County Board of Commissioners will engage a Fire Commission to principally advise the Board on all fire and rescue matters. This commission will be comprised of 11 members, including one member of the Board of Commissioners, six members from fire and emergency services agencies in Gaston County (one from each County Township), three residents at large and the County Fire Marshal.
- c. The City of High Shoals has previously been included in the High Shoals Fire Protection Service District. Fiscal Year 22-23 rates for the Gaston County Unified Fire Protection Service District will be set during the annual county budget process. However, the projection at the time of this report would indicate that the total tax base of both the unincorporated and municipal tax base served by North Gaston Volunteer Fire and Rescue, Inc. would be approximately \$251,905,626.
- d. Funding will be collected from throughout the entire service district and base funding will be provided to each contracting fire department. Beyond base funding amounts, there will be the opportunity, based upon the tax rate set, to distribute service enhancement funding to fire departments. In addition, the service district will establish capital replacement funding and grant funding programs to all the fire departments in the service district.
- e. Joining the Gaston County Unified Fire Protection Service District does not prevent the City of High Shoals from providing additional funding or grants to the North Gaston Fire Department if the city so desires.
- f. Key goals of the Gaston County Unified Fire Protection Service District currently include:
 - i. Sustainable funding long-term for the fire service in Gaston County.
 - ii. A higher level of equity in levels of service delivery across the unincorporated areas of Gaston County, enabling service contracts with all service providers to be more similar in terms of expectations of services delivered, response times, first unit arrival, full complement, etc.
 - iii. More strategic decision opportunities for regionalizing specialized services within the county to ensure that there is adequate coverage where the hazards and needs are most prevalent without having overlap of specialized services (such as heavy rescue, water rescue, hazmat, etc.)

- iv. More uniform inclusion and engagement by municipalities that choose to be a part of the unified service district across the county.
- v. Establishing a strengthened governance structure for the Gaston County Board of Commissioners for unincorporated fire protection by establishing a fire commission comprised of both fire service and residents that will review fire service funding issues and make authorized, researched recommendations to the Board of Commissioners for adoption.
- vi. Enabling Gaston County to modernize their service delivery contract with provider fire departments and ensure closest station response across the county's jurisdiction.
- vii. Develop dynamic funding formulas for each contracting fire department that reflect several key indicators of hazard and risk and represent a fair and realistic reflection of the cost to protect each response area. These funding formulas should reflect data from multiple years and fairly represent municipal needs in a balanced cost share model so that there is parity for all taxpayers when contracting fire departments serve both unincorporated areas as well as municipalities.
- viii. Establish a more equitable level of fire service taxation across the unincorporated areas of Gaston County to support these core, essential services.
- ix. As an overall fire protection service delivery system in the Gaston County jurisdiction, better meet the national service delivery standards for volunteer and combination fire departments.
- x. Strengthen accountability at all levels of the delivery system including funding, equity, governance, and services provided.