

**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