



RESOLUTION TITLE: RESOLUTION TO APPROVE THE FY27 ORDER TO LEVY AND COLLECT AD VALOREM TAX FOR THE GASTON COUNTY UNIFIED FIRE PROTECTION SERVICE DISTRICT; AND SET THE FY27 RATES FOR THE LONG SHOALS AND SOUTH GASTONIA FIRE PROTECTION DISTRICTS TO ZERO

WHEREAS, the Gaston County Board of Commissioners created the Gaston County Unified 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 finds, based on the total valuation of taxable property in the Gaston County Unified Fire Protection Service District, an estimated collection rate, and the total budgets submitted for contracting fire departments of the Gaston County Unified Fire Protection Service District that the tax rate for the Gaston County Unified 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 \$13,495,449.

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

- 1) The FY 2026-2027 tax for the Gaston County Unified 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 2026-2027 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) That any tax receipts collected more than the budgeted allocation shall be retained by the County in an account earmarked for the Gaston County Unified Fire Protection Service District.

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	JBailey	CBrown	CCLoninger	AFraley	BHovis	TKeigher	SShehan	Vote
2026-149	05/12/2026	TK	AF	N	AB	A	A	A	A	A	5-1

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Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Emergency Management and Fire Services

Board Action

File #: 26-206

Commissioner Hovis - To Adopt a Resolution to Approve the FY26-27 Order to Levy and Collect Ad Valorem Tax for the Gaston County Unified Fire Protection Service District and Set the FY26-27 Rates for the Long Shoals and South Gastonia Fire Protection Districts to Zero

STAFF CONTACT

Vincent Wong, Deputy County Manager

BUDGET IMPACT

N/A

BACKGROUND

In order for the Fire Departments to collect property tax revenues, the Board of Commissioners must set tax rates annually. With the approval of this Resolution, the FY26-27 Gaston County Fire Protection Service District rate is adopted and the FY26-27 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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