



**RESOLUTION TITLE: RESOLUTION TO APPROVE THE FY26 ORDER TO LEVY AND COLLECT AD VALOREM TAX FOR THE GASTON COUNTY FIRE PROTECTION SERVICE DISTRICT AND APPROVE THE FY26 BUDGET ALLOCATIONS FOR CONTRACTED FIRE DEPARTMENTS; AND SET THE FY26 RATES FOR THE LONG SHOALS AND SOUTH GASTONIA FIRE PROTECTION DISTRICTS TO ZERO**

WHEREAS, the Gaston County Board of Commissioners created the Gaston County 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 find, based on the total valuation of taxable property in the Gaston County Fire Protection Service District, an estimated collection rate, and the total budgets submitted for contracting fire departments of the Gaston County Fire Protection Service District, that the tax rate for the Gaston County 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 \$13,359,825.

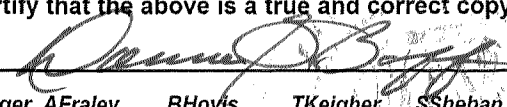
NOW, THEREFORE, BE IT RESOLVED by the Gaston County Board of Commissioners that:

- 1) The FY 2025-2026 tax for the Gaston County 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 2025-2026 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) The FY 2025-2026 budget allocation for fire protection is approved in the amount of \$13,359,825.

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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:

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NO.	DATE	M1	M2	JBailey	CBrown	CCloninger	AFraley	BHovis	TKeigher	SShehan	Vote
2025-190	06/24/2025	BH	TK	N	A	A	A	A	A	N	5 - 2

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Resolution to Approve the FY26 Order to Levy and Collect Ad Valorem Tax for the Gaston County Fire Protection Service District and Approve the FY26 Budget Allocations for Contracted Fire Departments; and Set the FY26 Rates for the Long Shoals and South Gastonia Fire Protection Districts to Zero  
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BE IT FURTHER RESOLVED that funds distributed to each District shall not exceed the actual tax receipts collected during the fiscal year. Any tax receipts collected more than the budgeted allocation shall be retained by the County in an account earmarked for the Gaston County Fire Protection Service District.



# Gaston County

Gaston County  
Board of Commissioners  
www.gastongov.com

## Emergency Management and Fire Services

### Board Action

File #: 25-241

Commissioner Hovis - To Adopt a Resolution to Approve the FY25-26 Order to Levy and Collect Ad Valorem Tax for the Gaston County Fire Protection Service District; Approve the FY25-26 Budget Allocations for Contracted Fire Departments; and Set the FY25-26 Rates for the Long Shoals and South Gastonia Fire Protection Districts to Zero

#### STAFF CONTACT

Scott Hunter - Director of Emergency Management and Fire Services - 704-862-3231

#### 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 FY25-26 Gaston County Fire Protection Service District rate is adopted; the FY25-26 budget allocations for the contracted fire departments are approved; and the FY25-26 rates for the existing Fire Protection Districts (Long Shoals and South Gastonia) are set to zero.

#### POLICY IMPACT

N/A

#### ATTACHMENTS

Resolution

DO NOT TYPE BELOW THIS LINE

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2025-190	06/24/2025	BH	TK	N	A	A	A	A	A	N	5 - 2

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