



**RESOLUTION TITLE: ORDER TO LEVY AND COLLECT AD VALOREM TAX
FOR GASTON COUNTY FIRE SERVICE DISTRICTS**

WHEREAS, the Gaston County Board of Commissioners created eighteen fire service districts Pursuant to citizen requests, 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 districts; and,

WHEREAS, based on the total valuation per district and the total budget submitted by each volunteer fire department contracting to provide fire protection, districts should be levied at the rates listed below per \$100.00 valuation of taxable property.

NOW, THEREFORE, BE IT RESOLVED by the Gaston County Board of Commissioners that the tax for each fire service district for FY 2021-2022 is levied at the following rate per \$100.00 of assessed and taxable property:

<u>Districts</u>	<u>Levy</u>	<u>Tax Rate</u>
Agriculture Center	\$656,143	11.2¢
Alexis	\$332,744	9.9¢
Chapel Grove	\$432,073	11.3¢
Chestnut Ridge	\$98,313	10.1¢
Community	\$518,816	11.9¢
Crouse	\$87,646	7.5¢
East Gaston	\$510,121	9.2¢
High Shoals	\$202,434	10.4¢
Hugh's Pond	\$113,206	10.5¢
Lowell	\$15,579	6.8¢
Lucia Riverbend	\$421,509	11.3¢
New Hope	\$540,202	9.7¢
Ranlo	\$334,318	9.1¢
South Point	\$376,971	5.0¢
Spencer Mountain Road	\$415,235	10.3¢
Tryonota	\$315,467	10.1¢
Union Road	\$448,175	7.6¢
Waco	\$32,150	9.5¢

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 in excess of the budgeted tax levy shall be retained by the County in an account earmarked for each fire district. Once the fiscal year closeout for the preceding fiscal year has been completed, these funds will be distributed to each fire district as an additional appropriation in the first quarter of any given fiscal year upon Board approval.

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	CBrown	AFraley	BHovis	KJohnson	TKeigher	TPhilbeck	RWerley	Vote
2021-167	06/08/2021	CB	AF	A	A	A	A	A	A	A	U

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Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Emergency Management Board Action

File #: 21-212

Commissioner Brown - Approve Order to Levy and Collect Ad Valorem Tax for Gaston County Fire Service Districts

STAFF CONTACT

Kevin Gordon - Emergency Management and Fire Services - 704-862-6240

BUDGET IMPACT

N/A

BUDGET ORDINANCE IMPACT

N/A

BACKGROUND

In order for the Volunteer Fire Departments to collect property tax revenues the Board of Commissioners must set tax rates annually.

POLICY IMPACT

N/A

ATTACHMENTS

Resolution

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