

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019**

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SENATE BILL 228*

Short Title: Wilkes County Fire Tax-Procedure. (Local)

Sponsors: Senator Ballard (Primary Sponsor).

Referred to: Rules and Operations of the Senate

March 13, 2019

A BILL TO BE ENTITLED

1 AN ACT TO AUTHORIZE THE COUNTY OF WILKES TO REALIGN THE COUNTY FOR
2 THE PURPOSES OF COUNTY FIRE TAX DISTRICTS UNDER CHAPTER 69 OF THE
3 GENERAL STATUTES.
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5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** Notwithstanding Article 3A of Chapter 69 of the General Statutes,
7 Wilkes County may simultaneously alter the boundaries of all authorized fire tax districts in the
8 County, provided the County does all of the following:

- 9 (1) The County proposes changes to the boundaries of the authorized fire tax
10 districts that align the authorized fire tax districts and any fire insurance
11 districts adopted by the Department of Insurance.
12 (2) The County notifies the owners of any property proposed to be realigned to a
13 different fire tax district, or no district, in writing.
14 (3) The County notifies each board of directors of the corporation furnishing fire
15 protection in the County of proposed changes to the fire tax districts.
16 (4) After notification to all affected property owners and each corporation
17 furnishing fire protection in the County, the County conducts a public hearing
18 on the proposed alterations to the boundaries of the authorized fire tax
19 districts. Such public hearing shall be noticed at least 30 days prior to the
20 public hearing, in a newspaper of general circulation in the jurisdiction and
21 shall include the location or locations at which the proposed maps may be
22 viewed. The public hearing may be conducted concurrently with any public
23 hearing required under G.S. 159-12.
24 (5) After all notifications and the hearing required by this section, the County
25 votes to approve the proposed fire tax districts.

26 **SECTION 2.** All prior collections of fire tax revenues by Wilkes County in the areas
27 affected by the realignment of boundaries are valid and lawful, without regard to which fire tax
28 district and corresponding fire tax rate, those revenues were collected from and without regard
29 to which volunteer fire department those revenues were allocated.

30 **SECTION 3.** Any change to parcel boundaries or parcel identification numbers used
31 in maps depicting the fire tax districts approved by the County under Section 1 of this act shall
32 not alter those approved fire tax district boundaries. No provision of this act shall be construed
33 to prohibit a subsequent change in any fire tax district, including any portion of the fire tax district
34 boundary established hereunder, pursuant to Chapter 69 of the North Carolina General Statutes
35 or other applicable law.

36 **SECTION 4.** This act is effective when it becomes law.

