



HOUSE BILL 466: Stokesdale Fire District Assessment

2015-2016 General Assembly

Committee:	House Local Government, if favorable, Finance	Date:	May 14, 2015
Introduced by:	Rep. Blust	Prepared by:	Kelly Tornow Committee Counsel
Analysis of:	PCS to First Edition H466-CSTHxf-25		

SUMMARY: *The PCS for House Bill 466 would require the Guilford and Rockingham County Boards of Commissioners to call a special election in the Stokesdale rural fire protection district for the purpose of increasing the allowable special tax rate for fire protection within that district from ten cents to fifteen cents.*

CURRENT LAW: Upon the petition of 35% of the resident property owners living in an area lying outside the corporate limits of any city or town, the board of county commissioners must call a special election in the district for the purpose of submitting to the qualified voters the question of levying and collecting a special tax for the purpose of providing fire protection in that district. The special tax cannot exceed 15¢ for every \$100 of taxable property; however, the tax cannot exceed 10¢ for fire protection districts created before June 9, 1959.

If a district was created before 1959, G.S. 69-25.1 authorizes the board of county commissioners to call a special election in the district to increase the allowable special tax for fire protection from 10¢ for every \$100 of taxable property to 15¢. The board of county commissioners can only call a special election to increase the tax upon a petition of 35% of the resident property owners in the fire protection district. Elections on the question of increasing the tax rate can only occur in the district every two years.

BILL ANALYSIS: The PCS for House Bill 466 would eliminate the petition requirement to increase the tax from 10¢ to 15¢ for the Stokesdale fire protection district only. Because the fire protection district lies in both Rockingham and Guilford Counties, the board of county commissioners for each county would be required to hold a special election to submit the question of the tax increase to the qualified voters of the fire protection district. The special election would be held on the same date in each county.

EFFECTIVE DATE: This act is effective when it becomes law and expires December 1, 2016, or upon conclusion of the special elections authorized by this act.

O. Walker Reagan
Director



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