

HOUSE BILL 45: Roanoke Island Fire District Changes.

2017-2018 General Assembly

Committee: House State and Local Government I

Introduced by: Rep. Boswell

Analysis of: PCS to First Edition

H45-CSBDx-4

Date: March 14, 2017

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OVERVIEW: House Bill 45 (proposed committee substitute) clarifies the authority of the Dare County Board of Commissioners to pay, and the Roanoke Island Volunteer Fire Department (RIVFD) to receive, taxes collected from the Roanoke Island Fire District.

The PCS made two technical changes namely (i) to conform a word in one place to the original language of S.L. 1937-246, and (ii) to change the word "its" to the word "the" in one location.

The bill is effective when it becomes law and applies to taxes levied or collected after that date.

[As introduced, this bill was identical to S37, as introduced by Sen. Cook, which is currently in the Senate Committee on Finance.]

CURRENT LAW: The Roanoke Island Fire District, consisting of all of Roanoke Island except the corporate limits of the Town of Manteo, was created in 1937 by S.L. 1937-246 to provide fire protection for the district funded by a district tax levied by the Dare County Board of Commissioners. Fire protection was originally provided by the Town of Manteo and it was authorized to receive the tax funds for use in providing and maintaining fire equipment and providing fire protection within the district.

BILL ANALYSIS: House Bill 45 (proposed committee substitute) amends S.L. 1937-246 to clarify that the Dare County Board of Commissioners is authorized to pay over to the RIVFD, or its successor, the proceeds of the district fire tax with the tax collected to be used exclusively for that purpose. The bill clarifies that the RIVFD, or its successor, is empowered to receive the funds which are to be used exclusively for providing and maintaining fire equipment and providing fire protection within the district. Firefighting equipment purchased by district tax funds is property of the fire district but under the custody and control of the RIVFD, or its successor. The bill requires the RIVFD, or its successor, to provide an annual accounting of the use and application of the funds to the Dare County Board of Commissioners.

EFFECTIVE DATE: The bill is effective when it becomes law and applies to taxes levied or collected after that date.

BACKGROUND: In 1974 the Manteo Fire Department and the Wanchese Fire Department merged to form the Roanoke Island Volunteer Fire Department, Inc., a North Carolina non-profit corporation.

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