



# HOUSE BILL 349: Wilkes County Fire Tax-Procedure.

2019-2020 General Assembly

**Committee:** House State and Local Government. If **Date:** April 10, 2019  
favorable, re-refer to Rules, Calendar, and  
Operations of the House

**Introduced by:** Reps. Elmore, Stevens

**Prepared by:** Nicholas Giddings

**Analysis of:** First Edition

Staff Attorney

**OVERVIEW:** House Bill 349 would allow Wilkes County to alter the boundaries of all authorized fire tax districts in the County to align with any fire insurance districts adopted by the Department of Insurance.

[As introduced, this bill was identical to S228, as introduced by Sen. Ballard, which is currently in Senate Rules and Operations of the Senate.]

**CURRENT LAW:** Article 3A of Chapter 69 of the General Statutes addresses the creation of rural fire protection districts. G.S. 69-25.11 governs changes in the boundary lines of a fire protection district and dictates different procedures depending on whether the boundary lines of a fire protection district are increasing, decreasing, being relocated with an adjoining fire protection district with the same tax rate, or being relocated with an adjoining fire protection districted with a different tax rate. Generally, changing the boundary of a fire protection district requires some combination of the following:

- An application or petition by property owners in the district.
- The approval of, or a petition from, the fire protection commissioners of the district.
- The approval of, or a petition from, the board of directors of the corporation providing fire protection to the district.
- The approval of the board of county commissioners.
- A public hearing.

**BILL ANALYSIS:** Section 1 of House Bill 349 would allow Wilkes County to alter the boundaries of all authorized fire tax districts in the County, notwithstanding Article 3A of Chapter 69 of the General Statutes, if all of the following requirements are met:

1. The proposed boundary changes align the fire tax districts and any fire insurance districts adopted by the Department of Insurance.
2. The County notifies the owners of any property proposed to be realigned, in writing.
3. The County notifies the board of directors of any corporations furnishing fire protection in the fire tax districts proposed to be realigned.
4. The County conducts a public hearing on the proposed alterations to the boundaries of the fire tax districts. The hearing shall be noticed at least 30 days prior to the date of the hearing, in a newspaper of general circulation in the jurisdiction. The hearing may be conducted concurrently with any budget hearing required under G.S. 159-12.
5. The County votes to approve the proposed fire tax districts.

Karen Cochrane-Brown  
Director



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**Section 2** would provide that all prior collections of fire tax revenues by Wilkes County in areas affected by the realignment of boundaries are valid and lawful.

**Section 3** would provide that any change to parcel boundaries or parcel identification numbers used in maps depicting the fire tax districts approved by Wilkes County in accordance with Section 1 does not alter those approved fire tax district boundaries and clarifies that this act would not prohibit subsequent changes to any fire tax districts in the county.

**EFFECTIVE DATE:** This act would become effective when it becomes law.