

## OPINIONS OF ATTORNEY GENERAL

**Provision of Ambulance Service Within Discretion of Board of Commissioners.** — Former G.S. 153-9(58) did not authorize the holding of a "straw vote" election, or any type of referendum to determine whether ambulance services should be provided or continued. Whether ambulance service should be provided or continued is a matter within the discretion of

the board of county commissioners. See opinion of Attorney General to Mr. E. Ray Etheridge, Camden County Attorney, 40 N.C.A.G. 74 (1969).

**County May, in Certain Cases, Provide Free Ambulance Service.** — See opinion of Attorney General to Mr. Joe O. Brewer, 43 N.C.A.G. 157 (1973).

## ARTICLE 16.

**COUNTY SERVICE DISTRICTS; COUNTY RESEARCH AND PRODUCTION SERVICE DISTRICTS; COUNTY ECONOMIC DEVELOPMENT AND TRAINING DISTRICTS.**

## PART 1.

## COUNTY SERVICE DISTRICTS.

## § 153A-300. Title; effective date.

This Article may be cited as "The County Service District Act of 1973," and is enacted pursuant to Article V, Sec. 2(4) of the Constitution of North Carolina, effective July 1, 1973.

**History.**

1973, c. 489, s. 1; c. 822, s. 2.

391. They have been recodified in Chapter 153A as directed by Session Laws 1973, c. 822, s. 2.

**Editor's Note.**

Sections 153A-300 through 153A-308 were originally codified as G.S. 153-383 through 153-

Session Laws 1985, c. 435, s. 1 designated existing Article 16 as Part 1 of Article 16, entitled "County Service Districts," and added new Part 2 of Article 16.

## § 153A-301. Purposes for which districts may be established.

(a) The board of commissioners of any county may define any number of service districts in order to finance, provide, or maintain for the districts one or more of the following services, facilities and functions in addition to or to a greater extent than those financed, provided or maintained for the entire county:

- (1) Beach erosion control and flood and hurricane protection works.
- (2) Fire protection.
- (3) Recreation.
- (4) Sewage collection and disposal systems of all types, including septic tank systems or other on-site collection or disposal facilities or systems.
- (5) Solid waste collection and disposal systems.
- (6) Water supply and distribution systems.
- (7) Ambulance and rescue.
- (8) Watershed improvement projects, including but not limited to watershed improvement projects as defined in Chapter 139 of the General Statutes; drainage projects, including but not limited to the drainage projects provided for by Chapter 156 of the General Statutes; and water resources development projects, including but not limited to the

federal water resources development projects provided for by Article 21 of Chapter 143 of the General Statutes.

(9) Cemeteries.

(10) Law enforcement if all of the following apply:

- a. The population of the county is (i) over 900,000 according to the most recent federal decennial census, and (ii) less than ten percent (10%) of the population of the county is in an unincorporated area according to the most recent federal decennial census.
- b. The county has an interlocal agreement or agreements with a municipality or municipalities for the provision of law enforcement services in the unincorporated area of the county.
- c. Repealed by Session Laws 2008-134, s. 76(c), effective July 28, 2008.

(11) Services permitted under Article 24 of this Chapter if the district is subject to G.S. 153A-472.1.

(b) The General Assembly finds that coastal-area counties have a special problem with lack of maintenance of platted rights-of-way, resulting in ungraded sand travelways deviating from the original rights-of-way and encroaching on private property, and such cartways exhibit poor drainage and are blocked by junk automobiles.

(c) To address the problem described in subsection (b), the board of commissioners of any coastal-area county as defined by G.S. 113A-103(2) may define any number of service districts in order to finance, provide, or maintain for the districts one or more of the following services, facilities and functions in addition to or to a greater extent than those financed, provided or maintained for the entire county:

- (1) Removal of junk automobiles; and
- (2) Street maintenance.

(d) The board of commissioners of a county that contains a protected mountain ridge, as defined by G.S. 113A-206(6), may define any number of service districts, composed of subdivision lots within one or more contiguous subdivisions that are served by common public roads, to finance for the district the maintenance of such public roads that are either located in the district or provide access to some or all lots in the district from a State road, where some portion of those roads is not subject to compliance with the minimum standards of the Board of Transportation set forth in G.S. 136-102.6. The service district or districts created shall include only subdivision lots within the subdivision, and one or more additional contiguous subdivisions, where the property owners' association, whose purpose is to represent these subdivision lots, agrees to be included in the service district. For subdivision lots in an additional contiguous subdivision or for other adjacent or contiguous property to be annexed according to G.S. 153A-303, the property owners' association representing the subdivision or property to be annexed must approve the annexation. For the purposes of this subsection: (i) "subdivision lots" are defined as either separate tracts appearing of record upon a recorded plat, or other lots, building sites, or divisions of land for sale or building development for residential purposes; and (ii) "public roads" are defined as roads that are in actual open use as public vehicular areas, or dedicated or offered for dedication to the public use as a road, highway, street, or avenue, by a deed, grant, map, or plat, and that have been constructed and are in use by the public, but that are not currently being maintained by any public authority.

(e) The board of commissioners of a county that adjoins or contains a lake, river, or tributary of a river or lake that has an identified noxious aquatic weed problem may define any number of noxious aquatic weed control service districts composed of property that is contiguous to the water or that provides direct access to the water through a shared, certified access site to the water.

As used in this subsection, the term "noxious aquatic weed" is any plant organism identified by the Secretary of Environment and Natural Resources under G.S. 113A-222 or regulated as a plant pest by the Commissioner of Agriculture under Article 36 of Chapter 106 of the General Statutes.

**History.**

1973, c. 489, s. 1; c. 822, s. 2; c. 1375; 1979, c. 595, s. 1; c. 619, s. 6; 1983 (Reg. Sess., 1984), c. 1078, s. 1; 1989, c. 620; 1993, c. 378, s. 1; 1995, c. 354, s. 1; c. 434, s. 1; 1997-456, s. 24;

2005-433, s. 10(b); 2005-440, s. 1; 2008-134, s. 76(c); 2011-100, s. 1.

**Local Modification.**

Gaston: 1977, c. 336.

**§ 153A-302. Definition of service districts.**

(a) **Standards.** — In determining whether to establish a proposed service district, the board of commissioners shall consider all of the following:

- (1) The resident or seasonal population and population density of the proposed district.
- (2) The appraised value of property subject to taxation in the proposed district.
- (3) The present tax rates of the county and any cities or special districts in which the district or any portion thereof is located.
- (4) The ability of the proposed district to sustain the additional taxes necessary to provide the services planned for the district.
- (5) If it is proposed to furnish water, sewer, or solid waste collection services in the district, the probable net revenues of the projects to be financed and the extent to which the services will be self-supporting.
- (6) Any other matters that the commissioners believe to have a bearing on whether the district should be established.

(a1) **Findings.** — The board of commissioners may establish a service district if, upon the information and evidence it receives, the board finds that all of the following apply:

- (1) There is a demonstrable need for providing in the district one or more of the services listed in G.S. 153A-301.
- (2) It is impossible or impracticable to provide those services on a countywide basis.
- (3) It is economically feasible to provide the proposed services in the district without unreasonable or burdensome annual tax levies.
- (4) There is a demonstrable demand for the proposed services by persons residing in the district.

Territory lying within the corporate limits of a city or sanitary district may not be included unless the governing body of the city or sanitary district agrees by resolution to such inclusion.

(b) **Report.** — Before the public hearing required by subsection (c), the board of commissioners shall cause to be prepared a report containing:

- (1) A map of the proposed district, showing its proposed boundaries;
- (2) A statement showing that the proposed district meets the standards set out in subsection (a); and
- (3) A plan for providing one or more of the services listed in G.S. 153A-301 to the district.

The report shall be available for public inspection in the office of the clerk to the board for at least four weeks before the date of the public hearing.

(c) **Hearing and Notice.** — The board of commissioners shall hold a public hearing before adopting any resolution defining a new service district under this section. Notice of the hearing shall state the date, hour, and place of the hearing and its subject, and shall include a map of the proposed district and a statement that the report required by subsection (b) is available for public inspection in the office of the clerk to the board. The notice shall be published

at least once not less than one week before the date of the hearing. In addition, it shall be mailed at least four weeks before the date of the hearing by any class of U.S. mail which is fully prepaid to the owners as shown by the county tax records as of the preceding January 1 (and at the address shown thereon) of all property located within the proposed district. The person designated by the board to mail the notice shall certify to the board that the mailing has been completed and his certificate is conclusive in the absence of fraud.

(d) **Effective Date.** — The resolution defining a service district shall take effect at the beginning of a fiscal year commencing after its passage, as determined by the board of commissioners.

(e) **Exceptions For Countywide District.** — The following requirements do not apply to a board of commissioners that proposes to create a law enforcement service district pursuant to G.S. 153A-301(a)(10) that covers the entire unincorporated area of the county:

- (1) The requirement that the district cannot be created unless the board makes the finding in subdivision (a1)(2) of this section.
- (2) The requirement in subsection (c) of this section to notify each property owner by mail, if the board publishes a notice of its proposal to establish the district, once a week for four successive weeks before the date of the hearing required by that subsection.

(f) **Exceptions for Article 24 District.** — The following requirements do not apply to a board of commissioners that proposes to create a service district pursuant to G.S. 153A-301(a)(11) that covers the entire unincorporated area of the county:

- (1) The requirement that the district cannot be created unless the board makes the finding in subdivision (a1)(2) of this section.
- (2) The requirement in subsection (c) of this section to notify each property owner by mail, if the board publishes a notice of its proposal to establish the district, once a week for two successive weeks before the date of the hearing required by that subsection.

**History.**

1973, c. 489, s. 1; c. 822, s. 2; 1981, c. 53, s. 1;  
1995, c. 354, s. 2; 2005-433, s. 10(c).

section (e). The subsection was redesignated at the direction of the Revisor of Statutes.

**Editor's Note.**

Subsection (f) was originally enacted as sub-

**§ 153A-303. Extension of service districts.**

(a) **Standards.** — The board of commissioners may by resolution annex territory to any service district upon finding that:

- (1) The area to be annexed is contiguous to the district, with at least one eighth of the area's aggregate external boundary coincident with the existing boundary of the district; and
- (2) That the area to be annexed requires the services of the district.

(b) **Annexation by Petition.** — The board of commissioners may also by resolution extend by annexation the boundaries of any service district when one hundred percent (100%) of the real property owners of the area to be annexed have petitioned the board for annexation to the service district.

(c) Territory lying within the corporate limits of a city or sanitary district may not be annexed to a service district unless the governing body of the city or sanitary district agrees by resolution to such annexation.

(d) **Report.** — Before the public hearing required by subsection (e), the board shall cause to be prepared a report containing:

- (1) A map of the service district and the adjacent territory, showing the present and proposed boundaries of the district;

(2) A statement showing that the area to be annexed meets the standards and requirements of subsections (a), (b), and (c); and

(3) A plan for extending services to the area to be annexed.

The report shall be available for public inspection in the office of the clerk to the board for at least two weeks before the date of the public hearing.

(e) **Hearing and Notice.** — The board shall hold a public hearing before adopting any resolution extending the boundaries of a service district. Notice of the hearing shall state the date, hour and place of the hearing and its subject, and shall include a statement that the report required by subsection (d) is available for inspection in the office of the clerk to the board. The notice shall be published at least once not less than one week before the date of the hearing. In addition, the notice shall be mailed at least four weeks before the date of the hearing to the owners as shown by the county tax records as of the preceding January 1 of all property located within the area to be annexed. The notice may be mailed by any class of U.S. mail which is fully prepaid. The person designated by the board to mail the notice shall certify to the board that the mailing has been completed, and his certificate shall be conclusive in the absence of fraud.

(f) **Effective Date.** — The resolution extending the boundaries of the district shall take effect at the beginning of a fiscal year commencing after its passage, as determined by the board.

**History.**

1973, c. 489, s. 1; c. 822, s. 2; 1981, c. 53, s. 2.

**§ 153A-304. Consolidation of service districts.**

(a) The board of commissioners may by resolution consolidate two or more service districts upon finding that:

- (1) The districts are contiguous or are in a continuous boundary;
- (2) The services provided in each of the districts are substantially the same; or
- (3) If the services provided are lower for one of the districts, there is a need to increase those services for that district to the level of that enjoyed by the other districts.

(b) **Report.** — Before the public hearing required by subsection (c), the board of commissioners shall cause to be prepared a report containing:

- (1) A map of the districts to be consolidated;
- (2) A statement showing the proposed consolidation meets the standards of subsection (a); and
- (3) If necessary, a plan for increasing the services for one of the districts so that they are substantially the same throughout the consolidated district.

The report shall be available in the office of the clerk to the board for at least two weeks before the public hearing.

(c) **Hearing and Notice.** — The board of commissioners shall hold a public hearing before adopting any resolution consolidating service districts. Notice of the hearing shall state the date, hour, and place of the hearing and its subject, and shall include a statement that the report required by subsection (b) is available for inspection in the office of the clerk to the board. The notice shall be published at least once not less than one week before the date of the hearing. In addition, the notice shall be mailed at least four weeks before the hearing to the owners as shown by the county tax records as of the preceding January 1 of all property located within the consolidated district. The notice may be mailed by any class of U.S. mail which is fully prepaid. The person designated by the board to mail the notice shall certify to the board that the

mailing has been completed, and his certificate shall be conclusive in the absence of fraud.

(d) **Effective Date.** — The consolidation of service districts shall take effect at the beginning of a fiscal year commencing after passage of the resolution of consolidation, as determined by the board.

**History.**

1973, c. 489, s. 1; c. 822, s. 2; 1981, c. 53, s. 2.

**§ 153A-304.1. Reduction in district after annexation.**

(a) When the whole or any portion of a county service district organized for fire protection purposes under G.S. 153A-301(2) has been annexed by a municipality furnishing fire protection to its citizens, and the municipality had not agreed to allow territory within it to be within the county service district under G.S. 153A-302(a), then such county service district or the portion thereof so annexed shall immediately thereupon cease to be a county service district or a portion of a county service district; and such district or portion thereof so annexed shall no longer be subject to G.S. 153A-307 authorizing the board of county commissioners to levy and collect a tax in such district for the purpose of furnishing fire protection therein.

(b) Nothing in this section prevents the board of county commissioners from levying and collecting taxes for fire protection in the remaining portion of a county service district not annexed by a municipality.

(c) When all or part of a county service district is annexed, and the effective date of the annexation is a date other than a date in the month of June, the amount of the county service district tax levied on property in the district for the fiscal year in which municipal taxes are prorated under G.S. 160A-58.10 shall be multiplied by the following fraction: the denominator shall be 12 and the numerator shall be the number of full calendar months remaining in the fiscal year following the day on which the annexation becomes effective. For each owner, the product of the multiplication is the prorated fire protection payment. The finance officer of the city shall obtain from the assessor or tax collector of the county where the annexed territory was located a list of the owners of property on which fire protection district taxes were levied in the territory being annexed, and the city shall, no later than 90 days after the effective date of the annexation, pay the amount of the prorated fire protection district payment to the owners of that property. Such payments shall come from any funds not otherwise restricted by law.

(d) Whenever a city is required to make fire protection district tax payments by subsection (c) of this section, and the city has paid or has contracted to pay to a rural fire department funds under G.S. 160A-37.1 or G.S. 160A-58.57, the county shall pay to the city from funds of the county service district an amount equal to the amount paid by the city (or to be paid by the city) to a rural fire department under G.S. 160A-37.1 or G.S. 160A-58.57 on account of annexation of territory in the county service district for the number of months in that fiscal year used in calculating the numerator under subsection (c) of this section; provided that the required payments by the county to the city shall not exceed the total of fire protection district payments made to taxpayers in the district on account of that annexation.

**History.**

1987, c. 711, s. 1; 2008-134, s. 76(b).

**Editor's Note.**

Session Laws 1987, c. 711, s. 3 made this

section effective with respect to annexations effective on or after August 1, 1987.

G.S. 160A-37.1, referred to in subsection (d), was repealed by Session Laws 2011-396, s. 1, effective July 1, 2011. Former G.S. 160A-33

through 160A-42 pertained to annexation by cities having a population of less than 5,000 persons. For current provisions, see G.S. 160A-58.50 et seq.

References to "G.S. 160A-58.57" were substi-

tuted for "G.S. 160A-49.1" in subsection (d) at the direction of the Revisor of Statutes to conform to recodification of that section by Session Laws 2011-396, s. 2.

### § 153A-304.2. Reduction in district after annexation to Chapter 69 fire district.

(a) When the whole or any portion of a county service district organized for fire protection purposes under G.S. 153A-301(a)(2) has been annexed into a fire protection district created under Chapter 69 of the General Statutes, then such county service district or the portion thereof so annexed shall immediately thereupon cease to be a county service district or a portion of a county service district; and such district or portion thereof so annexed shall no longer be subject to G.S. 153A-307 authorizing the board of county commissioners to levy and collect a tax in such district for the purpose of furnishing fire protection therein.

(b) Nothing in this section prevents the board of county commissioners from levying and collecting taxes for fire protection in the remaining portion of a county service district not annexed into a fire protection district. This section does not affect the rights or liabilities of the county, a taxpayer, or other person concerning taxes previously levied.

#### History.

1989, c. 622.

### § 153A-304.3. Changes in adjoining service districts.

(a) **Changes.** — The board of county commissioners may by resolution relocate the boundary lines between adjoining county service districts if the districts were established for substantially similar purposes. The boundary lines may be changed in accordance with a petition from landowners or may be changed in any manner the board deems appropriate. Upon receipt of a request to change service district boundaries, the board of county commissioners shall set a date and time, for a public hearing on the request prior to taking action on the request.

(b) **Report.** — Before the public hearing required by subsection (a) of this section, the board of county commissioners shall cause to be prepared a report containing all of the following:

- (1) A map of the service district and the adjacent territory showing the current and proposed boundaries of the district.
- (2) A statement indicating that the proposed boundary relocation meets the requirements of subsection (a) of this section.
- (3) A plan for providing service to the area affected by the relocation of district boundaries.
- (4) The effect that the changes in the amount of taxable property will have on the ability of the district to provide services or to service any debt.

The report shall be available for public inspection in the office of the clerk of the board for at least two weeks before the date of the public hearing.

(c) **Notice and Hearing.** — The board shall hold a public hearing before adopting any resolution relocating the boundaries of a service district. Notice of the hearing shall state the date, hour, and place of the hearing and its subject, and shall include a statement that the report required by subsection (b) of this section is available for inspection in the office of the clerk to the board. The notice shall be published at least once not less than one week before the date of the hearing.

(d) **Effective Date.** — The resolution changing the boundaries of the districts shall take effect at the beginning of a fiscal year commencing after its passage, as determined by the board.

**History.**  
2005-136, s. 1.

**§ 153A-305. Required provision or maintenance of services.**

(a) **New District.** — When a county defines a new service district, it shall provide, maintain, or let contracts for the services for which the residents of the district are being taxed within a reasonable time, not to exceed one year, after the effective date of the definition of the district.

(b) **Extended District.** — When a county annexes territory to a service district, it shall provide, maintain, or let contracts for the services provided or maintained throughout the district to the residents of the area annexed to the district within a reasonable time, not to exceed one year, after the effective date of the annexation.

(c) **Consolidated District.** — When a county consolidates two or more service districts, one of which has had provided or maintained a lower level of services, it shall increase the services within that district (or let contracts therefor) to a level comparable to those provided or maintained elsewhere in the consolidated district within a reasonable time, not to exceed one year, after the effective date of the consolidation.

**History.**  
1973, c. 489, s. 1; c. 822, s. 2.

**Local Modification.**  
Onslow: 1975, c. 757.

**§ 153A-306. Abolition of service districts.**

Upon finding that there is no longer a need for a particular service district and that there are no outstanding bonds or notes issued to finance projects in the district, the board of commissioners may by resolution abolish that district. The board shall hold a public hearing before adopting a resolution abolishing a district. Notice of the hearing shall state the date, hour and place of the hearing, and its subject, and shall be published at least once not less than one week before the date of the hearing. The abolition of any service district shall take effect at the end of a fiscal year following passage of the resolution, as determined by the board.

**History.**  
1973, c. 489, s. 1; c. 822, s. 2.

**§ 153A-307. Taxes authorized; rate limitation.**

A county may levy property taxes within defined service districts in addition to those levied throughout the county, in order to finance, provide or maintain for the districts services provided therein in addition to or to a greater extent than those financed, provided or maintained for the entire county. In addition, a county may allocate to a service district any other revenues whose use is not otherwise restricted by law.

Property subject to taxation in a newly established district or in an area annexed to an existing district is that subject to taxation by the county as of the preceding January 1.

Property taxes may not be levied within any district established pursuant to this Article in excess of a rate on each one hundred dollars (\$100.00) value of property subject to taxation which, when added to the rate levied countywide



for purposes subject to the rate limitation, would exceed the rate limitation established in G.S. 153A-149(c), unless the portion of the rate in excess of this limitation is submitted to and approved by a majority of the qualified voters residing within the district. Any referendum held pursuant to this paragraph shall be held and conducted as provided in G.S. 153A-149.

**History.**

1973, c. 489, s. 1; c. 822, s. 2.

**§ 153A-308. Bonds authorized.**

A county may issue its general obligation bonds under the Local Government Bond Act to finance services, facilities, or functions provided within a service district. If a proposed bond issue is required by law to be submitted to and approved by the voters of the county, and if the proceeds of the proposed bond issue are to be used in connection with a service that is or, if the bond issue is approved, will be provided only for one or more service districts or at a higher level in service districts than countywide, the proposed bond issue must be approved concurrently by a majority of those voting throughout the entire county and by a majority of the total of those voting in all of the affected or to-be-affected service districts.

**History.**

1973, c. 489, s. 1; c. 822, s. 2.

**§ 153A-309. EMS services in fire protection districts.**

(a) If a service district is established under this Article for fire protection purposes under G.S. 153A-301(a)(2), (including a district established with a rate limitation under G.S. 153A-309.2), and it was not also established under this Article for ambulance and rescue purposes under G.S. 153A-301(a)(7), the board of county commissioners may, by resolution, permit the service district to provide emergency medical, rescue, and/or ambulance services, and may levy property taxes for such purposes under G.S. 153A-307, but if the district was established under G.S. 153A-309.2, the rate limitation established under that section shall continue to apply.

(b) The resolution expanding the purposes of the district under this section shall take effect at the beginning of a fiscal year commencing after its passage.

**History.**

1983, c. 642; 1989, c. 559.

**§ 153A-309.2. Rate limitation in certain districts — Alternative procedure for fire protection service districts.**

(a) In connection with the establishment of a service district for fire protection as provided by G.S. 153A-301(2) [G.S. 153A-301(a)(2)], if the board of commissioners adopts a resolution within 90 days prior to the public hearing required by G.S. 153A-302(c) but prior to the first publication of notice required by subsection (b) of this section, which resolution states that property taxes within a district may not be levied in excess of a rate of fifteen cents (15¢) on each one hundred dollars (\$100.00) of property subject to taxation, then property taxes may not be levied in that service district in excess of that rate.

(b) Whenever a service district is established under this section, instead of the procedures for hearing and notice under G.S. 153A-302(c), the board of commissioners shall hold a public hearing before adopting any resolution defining a new service district under this section. Notice of the hearing shall

state the date, hour and place of the hearing and its subject, and shall include a map of the proposed district and a statement that the report required by G.S. 153A-302(b) is available for public inspection in the office of the clerk to the board. The notice shall be published at least twice, with one publication not less than two weeks before the hearing, and the other publication on some other day not less than two weeks before the hearing.

**History.**

1985, c. 724.

**Editor's Note.**

The reference in subsection (a) to G.S. 153A-

301(2) was apparently intended to be a reference to G.S. 153A-301(a)(2).

The section heading has been changed at the direction of the Revisor of Statutes. It formerly read: "Rate limitation in certain districts."

**§ 153A-309.3. Rate limitation in certain districts — Fire protection service districts for industrial property.**

(a) Any area in a service district for fire protection established pursuant to G.S. 153A-301(a)(2) may be removed from that district by resolution of the county board of commissioners and a new service district simultaneously created for the area so removed if the area is an industrial facility (and appurtenant land and structures):

- (1) Subject to a contract not to annex by a municipality under which the owner of the industrial property is obligated to make payments in lieu of taxes equal to or in excess of fifty percent (50%) of the taxes such industry would pay if it were annexed and is current in making such payments.
- (2) Actively served by an industrial fire brigade which meets the standards of the National Fire Protection Association and the requirements of the North Carolina Occupational Safety and Health Standards for General Industry (Title 29 Code of Federal Regulations Part 1910 incorporated by reference in 13 NCAC 07F.0101) for industrial fire brigades.

(b) Prior to removing such area from the service district and simultaneously creating a new district of that same area, the board shall hold a public hearing. Notice of the hearing shall state the date, hour, and place of the hearing and its subject. The notice shall be published at least once not less than one week before the date of the hearing. In addition, the notice shall be mailed at least two weeks before the date of the hearing to the owners as shown by the county tax records as of the preceding January 1 of all property located within the area to be removed and a new district created. The notice may be mailed by any class of U.S. mail which is fully prepaid. The person designated by the board to mail the notice shall certify to the board that the mailing has been completed, and his certificate shall be conclusive in the absence of fraud.

(c) In any district created under this section from area removed from an existing district, the county may not levy or collect property taxes for the purpose of financing fire protection pursuant to this Article in excess of a rate of three and one-half cents (3.5¢) on each one hundred dollars (\$100.00) of property valuation subject to taxation.

(d) If any district established under this section ceases to meet the tests established by subdivisions (a)(1) and (a)(2) of this section, the board of commissioners may by resolution abolish that district and annex that territory to the district from which it was removed after a public hearing under the same provisions as set out in subsection (b) of this section.

(e) Any resolutions adopted under this section become effective the first day of July following their adoption.

**History.**

2005-281, s. 1.

direction of the Revisor of Statutes. It formerly read: "Rate limitation in certain districts."

**Editor's Note.**

The section heading has been changed at the

**§ 153A-310. Rate limitation in certain districts — Alternative procedure for ambulance and rescue districts.**

(a) In connection with the establishment of a service district for ambulance and rescue as provided by G.S. 153A-301(7) [G.S. 153A-301(a)(7)], if the board of commissioners adopts a resolution within 90 days prior to the public hearing required by G.S. 153A-302(c) but prior to the first publication of notice required by subsection (b) of this section, which resolution states that property taxes within a district may not be levied in excess of a rate of five cents (5¢) on each one hundred dollars (\$100.00) of property subject to taxation, then property taxes may not be levied in that service district in excess of that rate.

(b) Whenever a service district is established under this section, instead of the procedures for hearing and notice under G.S. 153A-302(c), the board of commissioners shall hold a public hearing before adopting any resolution defining a new service district under this section. Notice of the hearing shall state the date, hour and place of the hearing and its subject, and shall include a map of the proposed district and a statement that the report required by G.S. 153A-302(b) is available for public inspection in the office of the clerk to the board. The notice shall be published at least twice, with one publication not less than two weeks before the hearing, and the other publication on some other day not less than two weeks before the hearing.

**History.**

1985, c. 430, s. 1.

301(7) was apparently intended to be a reference to G.S. 153A-301(a)(7).

**Editor's Note.**

The reference in subsection (a) to G.S. 153A-

The section heading has been changed at the direction of the Revisor of Statutes. It formerly read: "Rate limitation in certain districts."

**ARTICLE 18.****PLANNING AND REGULATION OF DEVELOPMENT.****PART 4.****BUILDING INSPECTION.****§ 153A-355. Conflicts of interest.**

Unless he or she is the owner of the building, no member of an inspection department shall be financially interested or employed by a business that is financially interested in furnishing labor, material, or appliances for the construction, alteration, or maintenance of any building within the county's territorial jurisdiction or any part or system thereof, or in making plans or specifications therefor. No member of any inspection department or other individual or an employee of a company contracting with a county to conduct inspections may engage in any work that is inconsistent with his or her duties or with the interest of the county, as determined by the county. The county must find a conflict of interest if any of the following is the case:

- (1) If the individual, company, or employee of a company contracting to perform inspections for the county has worked for the owner, devel-

# BUDGET WORKSHEET

DESCRIPTION	ESTIMATED	NOTES
Salaries and Wages	\$306,000.00	
Social Security Contribution (6.2%)	16,678.00	
Medicare Tax (1.45%)	3,900.00	
Retirement Expense (4%)	10,760.00	
Health Insurance Expenses	64,900.00	
Paid Holidays	8,571.30	
Unemployment Insurance	5,472.00	
Part time Employee Expense	25,713.00	
Overtime Expense	30,000.00	
Office Supplies	7,000.00	
Dues/Retirement Volunteers	4,500.00	
Professional Services (Acct, Legal, Audit)	20,000.00	
Training/Travel/Seminars	12,000.00	
Radio Maintenance	10,000.00	
Insurance-Building	10,000.00	
Insurance-Vehicles	20,000.00	
Insurance-Workers Comp	11,075.00	
Vehicle Fuel	22,000.00	
Vehicle Repairs And Maintenance	44,000.00	
Telephone	6,000.00	
Utilities	20,000.00	
Building/Custodial Supplies	10,000.00	
Building Repairs and Maintenance	25,000.00	
Fire Equipment Maintenance	11,000.00	
Uniforms	7,600.00	
Fire Equipment	90,000.00	
Debt Services-Vehicles	220,790.00	
Debt Service-Building	12,000.00	
Fund Raising Supplies/Expenses	5,000.00	
Capital Outlay - Other Equipment	14,000.00	
Building Construction	50,000.00	
Volunteer Pay Per Call	15,000.00	
Total Expenses	\$1,118,959.00	

# Callowice Fire Dept

Budget Worksheet		
Description	Estimated FY 14-15	Estimated FY 15-16
Salaries and Wages		260000
Social Security Contribution (6.2%)		16120
Medicare Tax (1.45%)		3770
Retirement Expense		
Health Insurance Expenses		20800
Office Supplies		5000
Dues and Subscriptions		6000
Professional Services (Acct, Legal, Audit)		15000
Training/Travel/Seminars		18000
Radio Maintenance		5000
Insurance - Building		10300
Insurance - Vehicles		28300
Insurance - Workers Compensation		4100
Insurance Fireman		24100
Vehicle Fuel		18000
Vehicle Repairs and Maintenance		35000
Telephone		6000
Utilities		15000
Building/Custodial Supplies		5000
Building Repairs and Maintenance		10000
Fire Equipment Maintenance		15000
Uniforms		5000
Fire Equipment		15000
Debt Service - Vehicles		150000
Debt Service - Building		580000
Fund Raising Supplies/Expenses		16500
Capital Outlay - Other Equipment		50000
Other Expenses: Pay Per Call		80000
Conting Firefighting Etc		<del>80000</del>
		<del>1,496,990</del> 90