

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 1397

Short Title: Raise Macon Fire Tax Limit.

(Local)

Sponsors: Senators Carpenter; and Hardin.

Referred to: Local Government and Regional Affairs.

May 25, 1990

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE MINIMUM TAX THAT MAY BE IMPOSED IN
CERTAIN MACON FIRE DISTRICTS.

The General Assembly of North Carolina enacts:

Section 1. Section 1 of Chapter 272 of the 1985 Session Laws reads as
rewritten:

"Section 1. G.S. 153A-233 is amended by deleting the last sentence of that section
and by adding a new paragraph at the end of the section to read:

'The county may also establish fire districts for insurance grading purposes and may
impose annual fire protection fees on real property owners in these districts based on the
assessed ad valorem tax value of buildings and other real property improvements
located in the district. For the first thirty-five thousand dollars (\$35,000) or fraction
thereof in assessed value of a building or other improvement, the fee shall be twenty
dollars (\$20.00). ~~four dollars (\$4.00) for every seven thousand dollars (\$7,000) of~~
~~assessed value, or fraction thereof.~~—For that part of the assessed value that exceeds
thirty-five thousand dollars (\$35,000), the fee shall be two dollars and fifty cents (\$2.50)
for every five thousand dollars (\$5,000) in assessed value, or fraction thereof. The total
annual fee applicable to a building or other improvement may not exceed seventy-seven
dollars and fifty cents (\$77.50). The fees authorized by this section shall be added to
the ad valorem taxes due upon a building or other improvement, shall be collected by
the county tax collector when he collects ad valorem taxes on the property, and shall be
due and payable when ad valorem taxes are due and payable. The fees authorized by
this section may be used only to provide fire protection in the district for which the fees
are imposed. These fees do not constitute liens on any property."

- 1 Sec. 2. This act applies to Macon County only.
- 2 Sec. 3. This act is effective upon ratification.