

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 1991

CHAPTER 872  
HOUSE BILL 1504

AN ACT TO AUTHORIZE PITT COUNTY TO CREATE RESCUE/EMERGENCY  
MEDICAL SERVICES PROTECTION DISTRICTS.

The General Assembly of North Carolina enacts:

Section 1. Chapter 69 of the General Statutes is amended by adding a new Article to read:

"ARTICLE 3B.

"Rescue/EMS Protection Districts.

**"§ 69-25.18. Definitions.**

The following definitions apply in this Article:

- (1) EMS. – Emergency Medical Services.
- (2) Rescue/EMS protection. – Emergency medical, rescue, and ambulance services to protect persons from injury and death.

**"§ 69-25.19. Election to authorize rescue/EMS protection district.**

Upon the petition of thirty-five percent (35%) of the resident freeholders living in an area outside the corporate limits of a municipality, which area is described in the petition and designated as 'Rescue/EMS Protection District,' the board of commissioners of a county shall call an election in the district to submit to the qualified voters of the district the question of whether to levy a special tax on all taxable property in the district, at a rate not to exceed fifteen cents (15¢) per one hundred dollars (\$100.00) valuation of property, to provide rescue/EMS protection in the district. If the voters reject the special tax, no new election may be held on that question within two years in that district or in a proposed district that includes a majority of the land within the district in which the tax was rejected.

If the area petitioning for an election lies in more than one county, the petition must be submitted to the board of commissioners of each county in which the area lies. The election shall be conducted jointly by the counties in which the area lies; the counties shall share equally the costs of conducting the election. If a district is created, each county in which the district is located shall levy and collect the tax in the part of the district that is located in that county. References in this Article to a county apply to each county in which a district is located.

**"§ 69-25.20. Conduct of election.**

The board of commissioners, after consulting with the county board of elections, shall by resolution set a date for the election. The county board of elections shall advertise and conduct the election in the district in accordance with this Article and with Chapter 163 of the General Statutes. No new registration of voters is required, but the

deadline by which unregistered voters must register shall be stated in the legal advertisement to be published by the county board of elections. The cost of holding the election shall be paid by the county. If the district is established, the county shall reimburse itself the cost of the election from the taxes levied in the district.

**"§ 69-25.21. Levy of tax for rescue/EMS protection.**

If a majority of the qualified voters voting at the election vote in favor of levying a tax in the proposed district, the board of commissioners shall by resolution levy an annual tax in the district in the amount it considers necessary, not exceeding fifteen cents (15¢) per one hundred dollars (\$100.00) valuation of property. The county shall collect that tax and credit the tax proceeds to a special fund to be used only to furnish rescue/EMS protection in the district.

**"§ 69-25.22. Methods of providing rescue/EMS protection.**

The county shall, to the extent of the rescue/EMS protection taxes collected, provide rescue/EMS protection for the district in one or more of the following ways. G.S. 153A-250 applies to a county that provides ambulance services for a rescue/EMS protection district.

- (1) By contracting with a municipality or with any incorporated nonprofit volunteer or community rescue/EMS department.
- (2) By furnishing rescue/EMS protection itself, if it maintains an organized rescue/EMS department.
- (3) By establishing a rescue/EMS department in the district.

**"§ 69-25.23. Municipalities may contract.**

Municipalities may make contracts to carry out the purposes of this Article.

**"§ 69-25.24. Administration of rescue/EMS fund.**

The county shall administer the rescue/EMS fund to provide rescue/EMS protection in the district. The county may appoint a rescue/EMS protection district commission to administer the fund as the county's agent. The county shall appoint three qualified voters of the district as members of the commission to serve for a term of two years. Members of the commission shall serve at the discretion of and under the supervision of the board of commissioners. If the district is located in more than one county, the board of commissioners of each county in which the district is located shall act jointly to administer the fund or appoint and supervise a rescue/EMS protection district commission.

**"§ 69-25.25. Authority and immunity of county, municipality, and district.**

A county, municipality, or rescue/EMS protection district performing services authorized by this Article has the same authority and immunities as a county enjoys in operating a county rescue/EMS department in the county and a municipality enjoys in operating a rescue/EMS department in the municipality. A municipality is not liable for damage caused by the absence from the municipality of any or all of its rescue/EMS equipment or of members of its rescue/EMS department to perform services authorized by this Article. Members of a county, municipal, or district rescue/EMS department have all of the immunities, privileges, and rights, including coverage by workers' compensation insurance, when performing any of the functions authorized by this Article, as members of a county rescue/EMS department have in performing their duties

in and for the county and as members of a municipal rescue/EMS department have in performing their duties in and for the municipality.

**"§ 69-25.26. Abolishing a rescue/EMS protection district.**

Upon a petition of fifteen percent (15%) of the resident freeholders of a rescue/EMS protection district, at intervals of not less than two years, the county shall call an election to abolish the special tax for rescue/EMS protection for the district. The election shall be conducted as provided in G.S. 69-25.20. The cost of an election to abolish a rescue/EMS protection district shall be paid from the funds of the district. If a majority of the registered voters vote to abolish the tax, the county shall stop levying and collecting the tax. If any tax proceeds remain in the special fund, they shall be transferred to the general fund of the county that collected them. Any property of the district or the proceeds of the property shall be distributed, used, or disposed of equitably by the county.

**"§ 69-25.27. Changes in area of district.**

(a) Increase. – The area of a rescue/EMS protection district may be increased by including within the boundaries of the district any adjoining territory upon the following:

- (1) Application by a two-thirds majority of the owners of the territory to be included;
- (2) Unanimous recommendation in writing of the rescue/EMS protection commissioners of the district;
- (3) Approval by a majority of the members of the board of directors of the corporation furnishing rescue/EMS protection to the district; and
- (4) Approval by the board of commissioners of each county in which the rescue/EMS protection district is located.

Before the county approves the rescue/EMS protection district increase, it must hold a public hearing on the question after at least 15 days' public notice of the hearing. A notice must be published once a week for two successive calendar weeks in a newspaper having general circulation in the district and notices must be posted at the courthouse door and at three public places in the area to be included in the district.

(b) Decrease. – The area of a rescue/EMS protection district may be decreased by removing any territory, upon the following:

- (1) Application by the owners of the territory to be removed;
- (2) Unanimous recommendation in writing of the rescue/EMS protection commissioners of the district;
- (3) Approval by a majority of the members of the board of directors of the corporation furnishing rescue/EMS protection to the district; and
- (4) Approval by the board of commissioners of each county in which the district is located.

(c) Modify Adjoining Districts With Same Tax Rate. – The boundaries between adjoining rescue/EMS districts that have in effect the same rate of tax for rescue/EMS protection may be relocated upon the following:

- (1) Petition of the rescue/EMS protection commissioners;

- (2) Petition of the boards of directors of the corporations furnishing rescue/EMS protection in the districts affected; and
- (3) Approval by resolution of the board of commissioners of each county in which the district is located.

Upon receipt of these petitions, the board of commissioners shall set a date and time for a public hearing on the question and shall give at least 15 days' public notice of the hearing. A notice must be published once a week for two successive calendar weeks in a newspaper having general circulation in the district and notices must be posted at the courthouse door and at three public places in the area to be included in the district. The county may adjourn the hearing; if it does, no further notice is required of the adjourned hearing. The relocation of a district boundary becomes effective on the first day of the next fiscal year after adoption of the resolution making the relocation.

(d) Modify Adjoining Districts With Different Tax Rates. – The boundaries between adjoining rescue/EMS districts that have in effect a different rate of tax for rescue/EMS protection may be relocated upon the following:

- (1) Petition of two-thirds of the owners of the territory involved;
- (2) Approval by the rescue/EMS protection commissioners and the boards of directors of the corporations furnishing rescue/EMS protection in the districts affected; and
- (3) Approval by resolution of the board of commissioners of each county in which the district is located.

Upon receipt of a petition, the board of commissioners shall set a date and time for a public hearing on the question and shall give at least 15 days' public notice of the hearing. A notice must be published once a week for two successive calendar weeks in a newspaper having general circulation in the district and notices must be posted at the courthouse door and at three public places in the area to be included in the district. The county may adjourn the hearing; if it does, no further notice is required of the adjourned hearing. The relocation of a district boundary becomes effective on the first day of the next fiscal year after adoption of the resolution making the relocation.

**"§ 69-25.28. Annexation of district by municipality.**

(a) Contract with Municipality. – When all or part of a rescue/EMS protection district becomes a part of a municipality, the governing body of the district may contract with the municipality to convey to the municipality, with or without consideration, on terms that the governing body of the district shall deem to be in the best interests of the inhabitants of the district, any of its property, including any rescue/EMS equipment or facilities. The governing body of the district may contract with the municipality for rescue/EMS protection to be furnished by the municipality or by the district.

(b) Effect of Annexation. – When all or part of a rescue/EMS protection district is annexed by a municipality that furnishes rescue/EMS protection to its citizens, the part of the district annexed is no longer part of the rescue/EMS protection district. The board of commissioners may, however, levy and collect taxes for rescue/EMS protection in the part of the rescue/EMS protection district not annexed by the municipality.

(c) Reimbursement of Prorated Rescue/EMS Tax. – When all or part of a rescue/EMS protection district is annexed by a municipality, and the effective date of the annexation is a date other than a date in the month of June, the municipality shall pay to taxpayers in the annexed area a reimbursement of the prorated amount of rescue/EMS protection tax paid by them for the fiscal year in which municipal taxes are prorated under G.S. 160A-58.10. The amount to be reimbursed to each taxpayer shall be determined by multiplying the amount of rescue/EMS taxes paid by the taxpayer for the fiscal year by a fraction, the denominator of which is 12 and the numerator of which is the number of full calendar months remaining in the fiscal year following the day on which the annexation becomes effective. The reimbursement shall be paid within 90 days after the effective date of the annexation. The tax supervisor or tax collector of each county in which the area is located shall furnish to the municipality a list of the owners of the property on which rescue/EMS protection taxes were levied in the annexed area and any other information the municipality requires to make the reimbursement provided in this subsection.

(d) Source of Funds for Reimbursement. – The municipality shall pay for the reimbursement provided in subsection (c) with any funds not otherwise restricted by law. If the municipality has contracted to make payments to a rural rescue/EMS department under G.S. 160A-37.1 or G.S. 160A-49.1, the county shall pay the municipality from funds of the rescue/EMS protection district an amount equal to the amount to be paid by the municipality to the rural rescue/EMS department under G.S. 160A-37.1 or G.S. 160A-49.1 for the number of months in that fiscal year used in calculating the numerator under subsection (c) of this section. The amount the county must pay the municipality may not exceed the amount of the reimbursement payments made by the municipality pursuant to subsection (c)."

Sec. 2. This act applies only to Pitt County.

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 7th day of July, 1992.

James C. Gardner  
President of the Senate

Daniel Blue, Jr.  
Speaker of the House of Representatives