

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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SENATE BILL 32*
House Committee Substitute Reported Without Prejudice 7/13/05

Short Title: Rockingham County Fire District Tax Rate.

(Local)

Sponsors:

Referred to:

February 2, 2005

A BILL TO BE ENTITLED

AN ACT TO LIMIT FIRE PROTECTION DISTRICT TAX RATES FOR CERTAIN
PROPERTY IN ROCKINGHAM COUNTY.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 69-25.4 is amended by adding a new subsection to read:

"(d) In a rural fire protection district established pursuant to this Article, a county may not collect property taxes for the purpose of financing fire protection services pursuant to this Article on an industrial facility 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 in any tax year for which such industrial facility meets all of the following qualifications:

(1) The industrial facility is 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) The industrial facility is 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."

SECTION 2. Chapter 153A of the General Statutes is amended by adding a new section to read:

§ 153A-309.3. Rate limitation in certain districts.

(a) In a service district for fire protection established pursuant to G.S. 153A-301(a)(2), a county may not collect property taxes for the purpose of financing fire protection services pursuant to this Article on an industrial facility in excess of a rate of three and one-half cents (3.5¢) on each one hundred dollars (\$100.00)

1 of property valuation subject to taxation in any tax year for which such industrial
2 facility meets all of the following qualifications:

3 (1) The industrial facility is subject to a contract not to annex by a
4 municipality under which the owner of the industrial property is
5 obligated to make payments in lieu of taxes equal to or in excess of
6 fifty percent (50%) of the taxes such industry would pay if it were
7 annexed and is current in making such payments.

8 (2) The industrial facility is actively served by an industrial fire brigade
9 which meets the standards of the National Fire Protection Association
10 and the requirements of the North Carolina Occupational Safety and
11 Health Standards for General Industry (Title 29 Code of Federal
12 Regulations Part 1910 incorporated by reference in 13 NCAC 07F
13 .0101) for industrial fire brigades."

14 **SECTION 3.** Section 1 and 2 of this act apply only to Rockingham County.

15 **SECTION 4.** This act is effective when it becomes law.