

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 272
HOUSE BILL 602

AN ACT TO AUTHORIZE MACON AND GRAHAM COUNTIES TO IMPOSE
FEES FOR FIRE PROTECTION BASED ON THE VALUE OF
IMPROVEMENTS TO REAL PROPERTY.

The General Assembly of North Carolina enacts:

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) in assessed value of a building or other improvement, the fee shall be 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."

Sec. 2. This act applies only to Macon and Graham Counties.

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 29th day of May, 1985.