

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 707
SENATE BILL 587

AN ACT TO PROVIDE FOR PAYMENT BY A CITY TO TAXPAYERS OF A FIRE DISTRICT WHEN A CITY ANNEXES TERRITORY IN THE FIRE DISTRICT DURING THE FISCAL YEAR.

The General Assembly of North Carolina enacts:

Section 1. G.S. 69-25.15 is amended by redesignating the existing first and second paragraphs as subsections (a) and (b) respectively.

Sec. 2. G.S. 69-25.15 is amended by adding the following new subsections to read:

"(c) When all or part of a fire protection 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 fire protection 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 tax supervisor 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-49.1, the county shall pay to the city from funds of the rural fire protection 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-49.1 on account of annexation of territory in the rural fire protection 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."

Sec. 3. This act applies as to annexations with an effective date on or after July 1, 1985, except as to the Cities of Fayetteville, Hope Mills, and Greensboro, it applies as to annexations with an effective date on or after July 1, 1984; provided, with

respect to such annexations occurring prior to July 1, 1985, the payment required under subsection (c) shall be made no later than 90 days after ratification of this act. As to any city named in this section, if the ninetieth day after the effective date of the annexation has passed on the date of ratification of this act, the payment required by G.S. 69-25.15(c) shall be made no later than 90 days after the date of ratification of this act.

In the General Assembly read three times and ratified, this the 11th day of July, 1985.