

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2019**

**SESSION LAW 2019-96**  
**HOUSE BILL 349**

AN ACT TO AUTHORIZE THE COUNTY OF WILKES TO REALIGN THE COUNTY FOR THE PURPOSES OF COUNTY FIRE TAX DISTRICTS UNDER CHAPTER 69 OF THE GENERAL STATUTES.

The General Assembly of North Carolina enacts:

**SECTION 1.** Notwithstanding Article 3A of Chapter 69 of the General Statutes, Wilkes County may simultaneously alter the boundaries of all authorized fire tax districts in the County, provided the County does all of the following:

- (1) The County proposes changes to the boundaries of the authorized fire tax districts that align the authorized fire tax districts and any fire insurance districts adopted by the Department of Insurance.
- (2) The County notifies the owners of any property proposed to be realigned to a different fire tax district, or no district, in writing.
- (3) The County notifies each board of directors of the corporation furnishing fire protection in the County of proposed changes to the fire tax districts.
- (4) After notification to all affected property owners and each corporation furnishing fire protection in the County, the County conducts a public hearing on the proposed alterations to the boundaries of the authorized fire tax districts. Such public hearing shall be noticed at least 30 days prior to the public hearing, in a newspaper of general circulation in the jurisdiction and shall include the location or locations at which the proposed maps may be viewed. The public hearing may be conducted concurrently with any public hearing required under G.S. 159-12.
- (5) After all notifications and the hearing required by this section, the County votes to approve the proposed fire tax districts.

**SECTION 2.** All prior collections of fire tax revenues by Wilkes County in the areas affected by the realignment of boundaries are valid and lawful, without regard to which fire tax district and corresponding fire tax rate, those revenues were collected from and without regard to which volunteer fire department those revenues were allocated.

**SECTION 3.** Any change to parcel boundaries or parcel identification numbers used in maps depicting the fire tax districts approved by the County under Section 1 of this act shall not alter those approved fire tax district boundaries. No provision of this act shall be construed to prohibit a subsequent change in any fire tax district, including any portion of the fire tax district boundary established hereunder, pursuant to Chapter 69 of the North Carolina General Statutes or other applicable law.



**SECTION 4.** This act is effective when it becomes law.  
In the General Assembly read three times and ratified this the 8<sup>th</sup> day of July, 2019.

s/ Ralph E. Hise  
Presiding Officer of the Senate

s/ Tim Moore  
Speaker of the House of Representatives