

**NORTH CAROLINA GENERAL ASSEMBLY  
LEGISLATIVE FISCAL NOTE**

**BILL NUMBER:** House Bill 1578 (First Edition)

**SHORT TITLE:** Pender Rescue Service Fee.

**SPONSOR(S):** Representative Justice

	<b>FISCAL IMPACT</b>				
	<b>Yes (X)</b>	<b>No ( )</b>	<b>No Estimate Available ( )</b>		
	<b><u>FY 2004-05</u></b>	<b><u>FY 2005-06</u></b>	<b><u>FY 2006-07</u></b>	<b><u>FY 2007-08</u></b>	<b><u>FY 2008-09</u></b>
<b>REVENUES</b>					
<b>General Fund</b>			<b>* No General Fund Impact *</b>		
<b>Pender County</b>			<b>* See Assumptions and Methodology *</b>		
<b>PRINCIPAL DEPARTMENT(S) &amp; PROGRAM(S) AFFECTED:</b> Pender County.					
<b>EFFECTIVE DATE:</b> When it becomes law.					

**BILL SUMMARY:** The legislation authorizes Pender County to levy an Emergency Medical Service Fee. It is a flat fee per parcel, and applies to a list of thirty-two different types of facilities. The fee is a lien on the property and must be collected in the same manner as property taxes.

**ASSUMPTIONS AND METHODOLOGY:** Currently Pender County levies a special property tax to fund emergency medical services. For 2003-04, the rate is set at 7¢ per \$100 valuation. The legislation would authorize Pender to levy a flat fee per parcel for emergency medical services. This means that the owner of a single family home would pay the same annual fee as the owner of a motel or medical clinic.

The Pender County manager, Andy Hedrick, indicates that the County plans to impose a flat emergency medical service fee of \$60 per parcel. Applying this rate to the estimated 24,000 parcels (with a 95% collection rate) suggest revenues from the fee of \$1,368,000. According to the manager, this level of fee will allow the County to reduce the property tax rate for emergency medical services from 7¢ to 3¢ per \$100 valuation, with the combined revenue equaling the current revenue from a 7¢ tax.

**SOURCES OF DATA:** Pender County.

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**DATE:** June 18, 2004



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