

**CHAPTER 153A**

ARTICLE 16 - COUNTY SERVICE DISTRICTS; COUNTY RESEARCH AND PRODUCTION SERVICE DISTRICTS; COUNTY ECONOMIC DEVELOPMENT AND TRAINING DISTRICTS

N.C.G.S. § 153A-304.1.

Reduction in district after annexation.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2017-102, s. 14.4(b) — third act in the lineage	21 September 2026, 02:28 UTC	cf6724d43db8bbd1429644f9 - 2631a6c9cb619bdec76f4cd2 - 3b52fcffd96ab8fa

- § 153A-304.1(a)** When the whole or any portion of a county service district organized for fire protection purposes under G.S. 153A-301(2) has been annexed by a municipality furnishing fire protection to its citizens, and the municipality had not agreed to allow territory within it to be within the county service district under G.S. 153A-302(a), then such county service district or the portion thereof so annexed shall immediately thereupon cease to be a county service district or a portion of a county service district; and such district or portion thereof so annexed shall no longer be subject to G.S. 153A-307 authorizing the board of county commissioners to levy and collect a tax in such district for the purpose of furnishing fire protection therein.
- § 153A-304.1(b)** Nothing in this section prevents the board of county commissioners from levying and collecting taxes for fire protection in the remaining portion of a county service district not annexed by a municipality.
- § 153A-304.1(c)** When all or part of a county service 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 county service 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 assessor 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.

§ 153A-304.1(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-58.57, the county shall pay to the city from funds of the county service 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-58.57 on account of annexation of territory in the county service 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.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1987 2002 2017			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1987	c. 711, s. 1	ENACTED
02	2008	S.L. 2008-134, s. 76(b)	AMENDED
03	2017	S.L. 2017-102, s. 14.4(b)	AMENDED

APPARATUS II
5 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 153A-301(2)	(a)	"organized for fire protection purposes under"

G.S. 153A-302(a)	(a)	<i>"within the county service district under"</i>
G.S. 153A-307	(a)	<i>"shall no longer be subject to"</i>
G.S. 160A-58.10	(c)	<i>"which municipal taxes are prorated under"</i>
G.S. 160A-58.57	(d)	<i>"a rural fire department funds under"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 153A-304.1 (2017).

PINPOINT

N.C. Gen. Stat. § 153A-304.1(a) (2017).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1987, c. 711, s. 1; 2008-134, s. 76(b); 2017-102, s. 14.4(b).)

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