

NORTH CAROLINA GENERAL ASSEMBLY

LEGISLATIVE FISCAL NOTE

BILL NUMBER: HB 651 (First Edition)

SHORT TITLE: Brunswick Fire Fees

SPONSOR(S): Representatives Redwine and Hill

FISCAL IMPACT

Yes (X) No () No Estimate Available ()

FY 1999-00 FY 2000-01 FY 2001-02 FY 2002-03 FY 2003-04

REVENUES See Assumptions and Methodology

**PRINCIPAL DEPARTMENT(S) &
PROGRAM(S) AFFECTED:** Brunswick County Commissioners

EFFECTIVE DATE: The act is effective when it becomes law.

BILL SUMMARY: The bill allows Brunswick County to create fee-supported fire districts if it receives either 1) a written request to create a district by at least 2/3 of the members of a fire department's board of directors or 2) a petition requesting creation of a district signed by 15% of the residents living in the proposed district area.

ASSUMPTIONS AND METHODOLOGY: The twenty-one fire departments in Brunswick County have requested the creation of fire districts. However, the anticipated revenue per fire district has not been calculated. There are approximately 100,000 parcels of property detailed on 1,400 tax maps in Brunswick County. The County Tax Assessor estimates that it will take five to six months for his staff to manually match parcels to fire districts. No work has begun on the proposed fire districts, because all tax office resources are now directed toward a revaluation process and its resulting appeals. The Tax Assessor believes the first fire district tax would not be collected until FY 2000-01.

Although individual fire district revenues can't be determined, the tax revenue for all 21 fire districts can be estimated as follows:

Single-family dwelling	35,000 parcels	X \$25 per parcel	\$875,000
Commercial property	2,000 parcels	X \$50 per parcel	\$100,000
Vacant property	63,000 parcels	X \$2.50 per parcel	<u>\$157,500</u>
			\$1,132,500

The County Tax Assessor provided the breakdown of parcels by property type. The tax values per parcel are those used in preliminary staff projections reviewed by the Brunswick County Commissioners. The estimate assumes all 21 fire districts choose to impose a tax.

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DATE: Monday, April 12, 1999



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