

February 2, 2005

S 32. FIRE AND RESCUE PENSION ELECTION (=H 23). *TO PROVIDE THAT MEMBERS OF THE FIREMEN'S AND RESCUE SQUAD WORKERS' PENSION FUND MAY ELECT TO TERMINATE MEMBERSHIP IN THE FUND AT ANYTIME, BUT THAT DELINQUENT PAYMENTS ALONE DO NOT TERMINATE MEMBERSHIP.* Identical to H 23, introduced 1/31/05.

Intro. by Hoyle.

Ref. to Pensions

GS 58

July 13, 2005

S 32. ROCKINGHAM COUNTY FIRE DISTRICT TAX RATE (NEW). Intro. 2/2/05. House committee substitute deletes all provisions of 1st edition and replaces it with *AN ACT TO LIMIT FIRE PROTECTION DISTRICT TAX RATES FOR CERTAIN PROPERTY IN ROCKINGHAM COUNTY.* Enacts new GS 69-25.4(d) and 153A-309.3, applicable to Rockingham County, as title indicates. Prohibits Rockingham County from collecting property taxes in a rural fire protection district on industrial facilities in excess of 3.5 cents per \$100 of property valuation to finance fire protection services in any tax year the facility meets listed standards.

July 19, 2005

S 32. FIRE SERVICE DISTRICT TAX RATE (NEW). Intro. 2/2/05. House committee substitute makes the following changes to 2nd edition. Replaces local bill with a public bill *TO ALLOW COUNTIES IN CERTAIN DEFINED CIRCUMSTANCES TO REMOVE TERRITORY FROM AN EXISTING FIRE PROTECTION TAX DISTRICT AND ESTABLISH A NEW DISTRICT FOR SUCH PROPERTY WITH AN AD VALOREM TAX CEILING.* Enacts new GS 153A-309.3 authorizing a county to remove an area from a fire protection service district and simultaneously create a new district for the area if the area meets the following conditions (1) is an industrial facility and appurtenant land; (2) is current in its payments in lieu of taxes to a municipality under a contract not to annex; and (3) is served by a qualified industrial fire brigade. Sets out notice and hearing requirements before a county may create or abolish a new district, sets a July 1 effective date for creating or abolishing a new district, and limits property taxes for fire protection within a new district to 3.5 cents per \$100 of property value.

August 3, 2005

S 32. FIRE SERVICE DISTRICT TAX RATE. Intro. 2/2/05. Conference report recommends the following changes to 3rd edition to reconcile matters in controversy. Reinstates amendments to GS 58-86-35 and 58-86-40 and repeal of GS 58-86-85 as set forth in 1st edition of bill. Conforms title.

August 22, 2005

SL 2005-281 (S 32). FIRE SERVICE DISTRICT TAX RATE. AN ACT TO ALLOW COUNTIES IN CERTAIN DEFINED CIRCUMSTANCES TO REMOVE TERRITORY FROM AN EXISTING FIRE PROTECTION TAX DISTRICT AND ESTABLISH A NEW DISTRICT FOR SUCH PROPERTY WITH AN AD VALOREM TAX CEILING AND TO PROVIDE THAT MEMBERS OF THE FIREMEN'S AND RESCUE SQUAD WORKERS' PENSION FUND MAY ELECT TO TERMINATE MEMBERSHIP IN THE FUND AT ANYTIME, BUT THAT DELINQUENT PAYMENTS ALONE DO NOT TERMINATE MEMBERSHIP. Summarized in *Daily Bulletin* 7/19/05 and 8/3/05. Enacted August 18, 2005. Effective August 18, 2005.