



**RESOLUTION DEFINING AND ESTABLISHING
THE COUNTYWIDE SERVICE DISTRICT TO PROVIDE
FIRE PROTECTION AND AMBULANCE AND RESCUE SERVICES**

WHEREAS, N.C.G.S. § 153A-301 authorizes the Jackson County Board of Commissioners to establish and define a service district in order to finance, provide, or maintain certain services for the district in addition to or to a greater extent than those financed, provided, or maintained for the entire county; and

WHEREAS, N.C.G.S. § 153A-304 provides the standards and procedure to consolidate existing fire protection and ambulance and rescue service districts; and

WHEREAS, pursuant to the direction of the Board and in accordance with the North Carolina General Statutes relating to consolidation of fire protection service districts, a thorough analysis was conducted in connection with the proposed consolidation of the Fire Protection and Ambulance and Rescue Service Districts to establish a County-wide fire protection and ambulance and rescue service district; and

WHEREAS, the Board caused to be prepared a report containing a map of the districts to be consolidated, a statement showing the proposed consolidation meets the standards as required by law, and plans for the provision of fire protection and ambulance and rescue services within the proposed consolidated district; and

WHEREAS, the Board conducted a duly noticed public hearing on February 03, 2026 providing an opportunity for citizens to appear and be heard concerning the proposed consolidated district; and

WHEREAS, the Board has carefully considered the report containing maps of the current and proposed consolidated district, statements showing the proposed district meets the standards as required by law, and plans for providing fire protection services to the proposed district, along with the input of citizens and fire departments which would service the consolidated district; and

WHEREAS, the Board makes the following findings:

1. All Fire Protection and Ambulance and Rescue Service Districts within Jackson County are contiguous to each other.
2. All Fire Protection and Ambulance and Rescue Service Districts within Jackson County provide substantially the same service.
3. The services provided to the County-wide consolidated district will be substantially the same across the district.

NOW, THEREFORE, BE IT RESOLVED, by the Jackson County Board of Commissioner as follows:

1. The consolidated County-wide District is hereby defined and established, as more fully described in the attached Notice of Public Hearing and Report on consolidating fire protection and ambulance and rescue service districts in Jackson County.
2. The Jackson County Tax Assessor/Collector shall levy a service district tax, in an amount to be determined annually by the Jackson County Board of Commissioners, within the consolidated County-wide Service District. The proceeds of this tax shall be used to finance, provide, and maintain fire protection and ambulance and rescue services within the district, in addition to other countywide taxes.
3. The service district tax shall include funding for ambulance and rescue services, as well the base operational expenses of fire departments within the County-wide Service District, determined according to personnel and facility needs.
4. The base funding level for Cashiers Fire Department shall be determined using the average expenditures of the Cullowhee, Sylva, and Qualla Fire Departments.
5. Additional expenses exceeding the established base level for the Cashiers Fire Department shall be funded through the separate Cashiers Service District tax.
6. The Board of Commissioners shall review allocations annually and may adjust the service district tax rate as necessary to ensure equitable and adequate funding for all departments within the County-wide Service District.
7. This Resolution, defining and establishing the Service District to provide fire protection and ambulance and rescue services, shall take effect on July 1, 2026.

ADOPTED, this 3rd day of February, 2026.

Attest:

Approved:

Angela M. Winchester, Clerk to Board

Mark A. Letson, Chairman