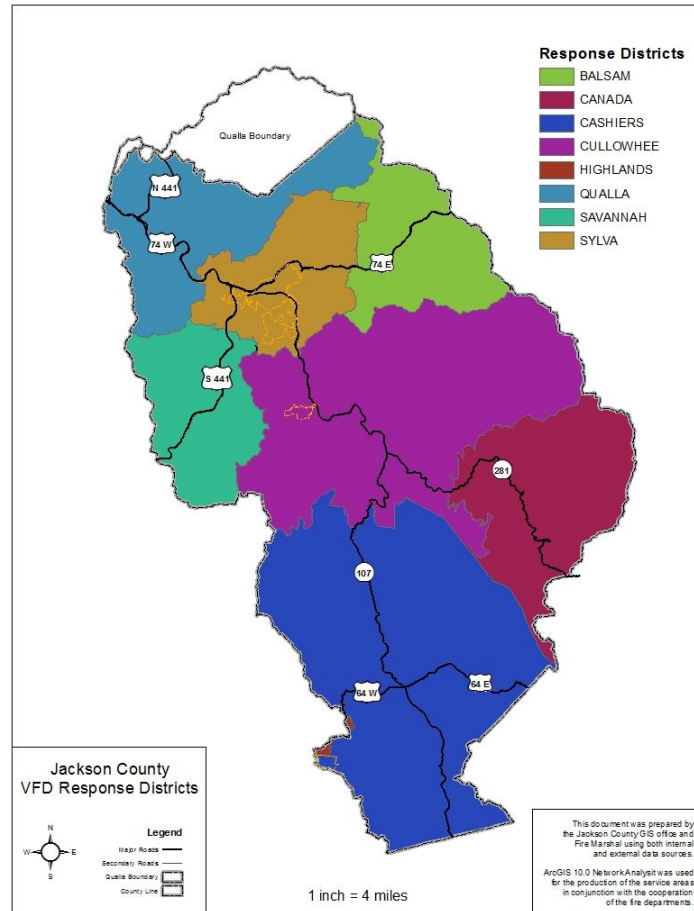




Jackson County

Creating County Service Districts
For the
Purpose of Providing Fire Protection

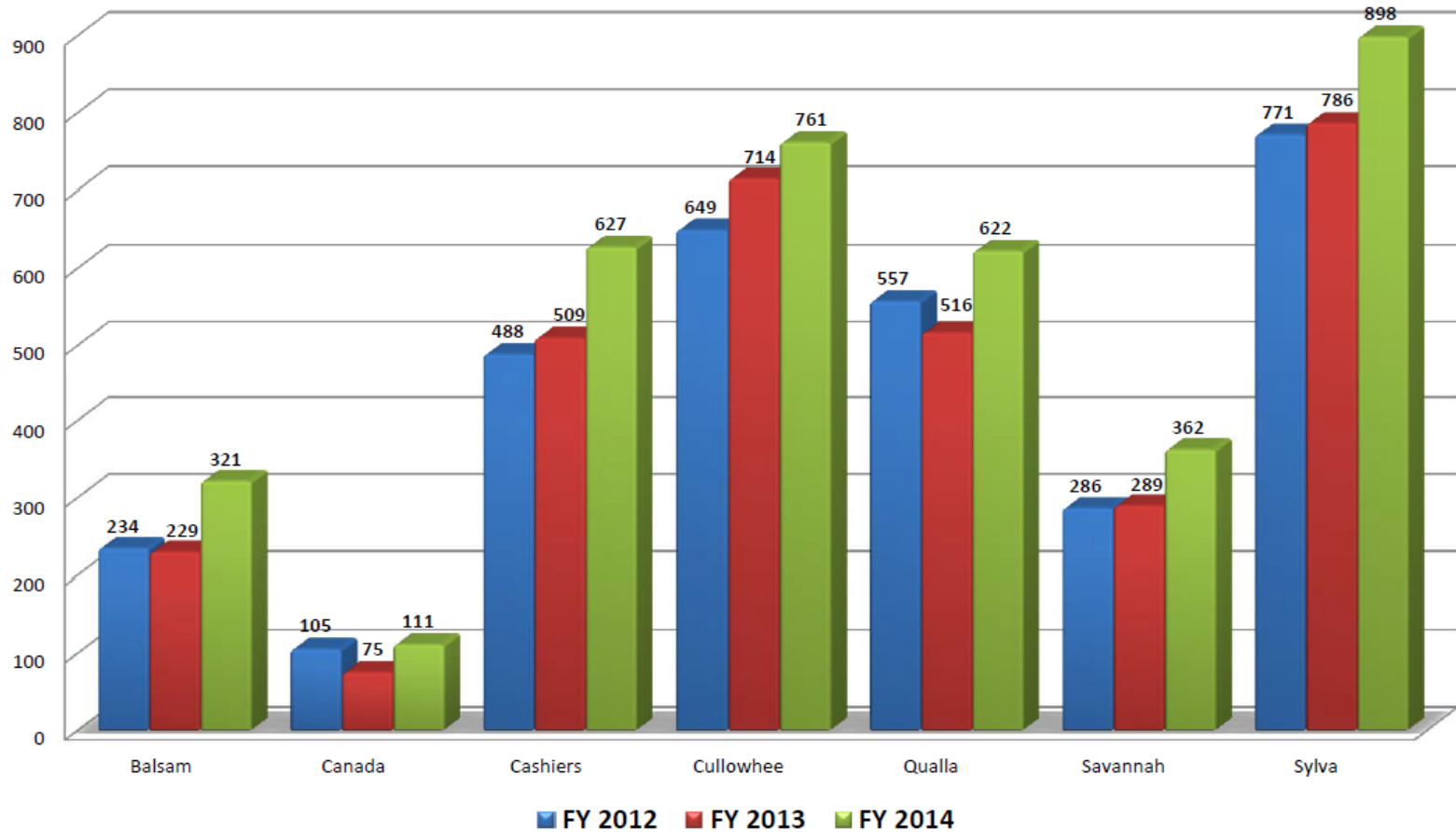
Jackson County Fire Districts



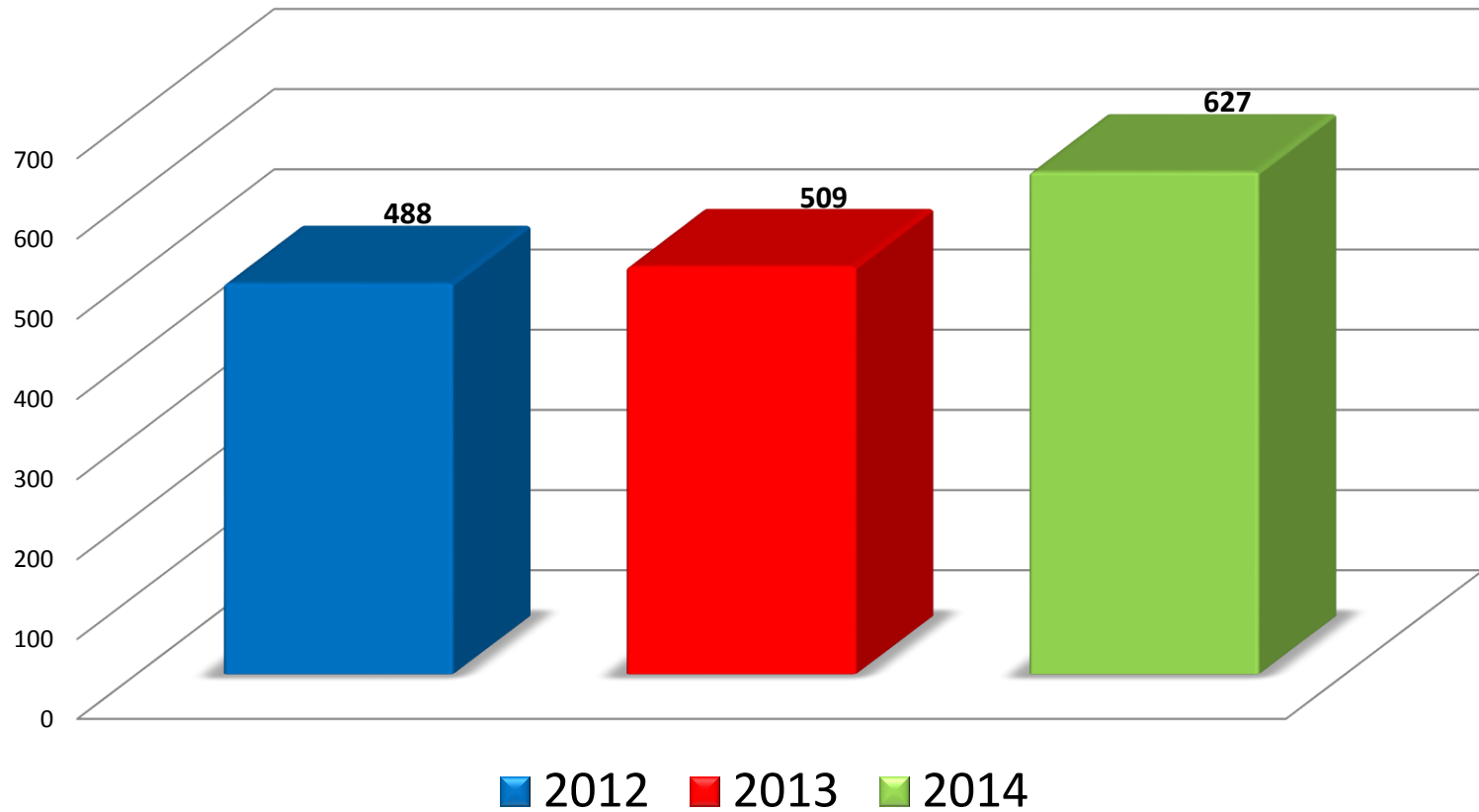
Current Funding for Volunteer Fire Departments

	- Operating	Debt Service
- Cashiers	\$200,144.05	
- Cullowhee	\$171,580.90	
- Canada	\$169,481.06	
- Balsam-Willetts	\$150,661.46	\$ 57,131.00
- Savannah	\$155,092.33	\$ 19,552.00
- Sylva	\$152,205.06	\$179,068.00
- Qualla Highlands	\$154,321.64 \$ 7,187.00	\$ 62,382.00
- Total Fire Appropriation -	\$1,471,619.50	

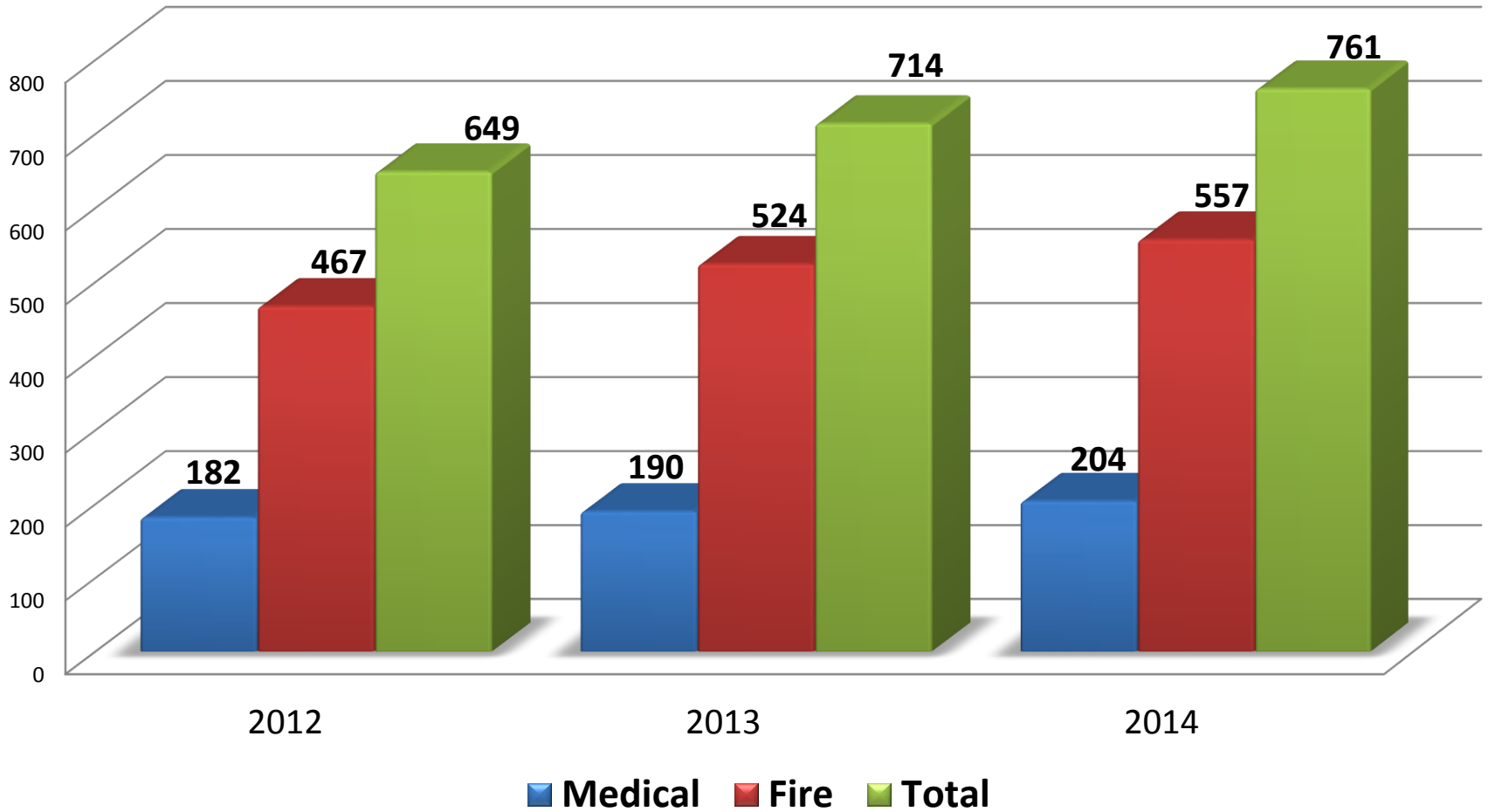
2012 - 2014 Total Calls by Department



Cashiers-Glenville Fire Department Total Calls



Cullowhee Fire Department Total Calls



Operating Challenges

- Cashiers Fire Department – Randy Dillard, Chief
- Cullowhee Fire Department – Tim Green, Chief
- Highlands Fire Department – Chuck Wooten & Todd Dillard

Past Actions

- Detailed presentations to each fire department about a fire tax
- Proposal would have placed item on ballot for countywide vote
- Three Departments For (Cashiers, Cullowhee & Sylva)
- Four Department Opposed or non-committal (Canada, Savannah, Balsam, and Qualla)

Proposal dropped since majority of departments did not support a tax

Option for Consideration

County Service Districts – NCGS 153A – Article 16

Standards to Consider (NCGS 153-302 (a))

- Resident or seasonal population
- Appraised value of property
- Present tax rates
- Ability to sustain additional taxes
- Other

Findings (NCGS 153-302 (a1)) (all must apply)

- Demonstrable need for the service in the district
- Impossible or impracticable to provide service on countywide basis
- Economically feasible without burdensome tax levies.
- Demonstrable demand for the service by persons residing in the district.

Report (NCGS 153-302 (b))

- Report to include a map of district, a statement that district meets standards, and a plan for providing services

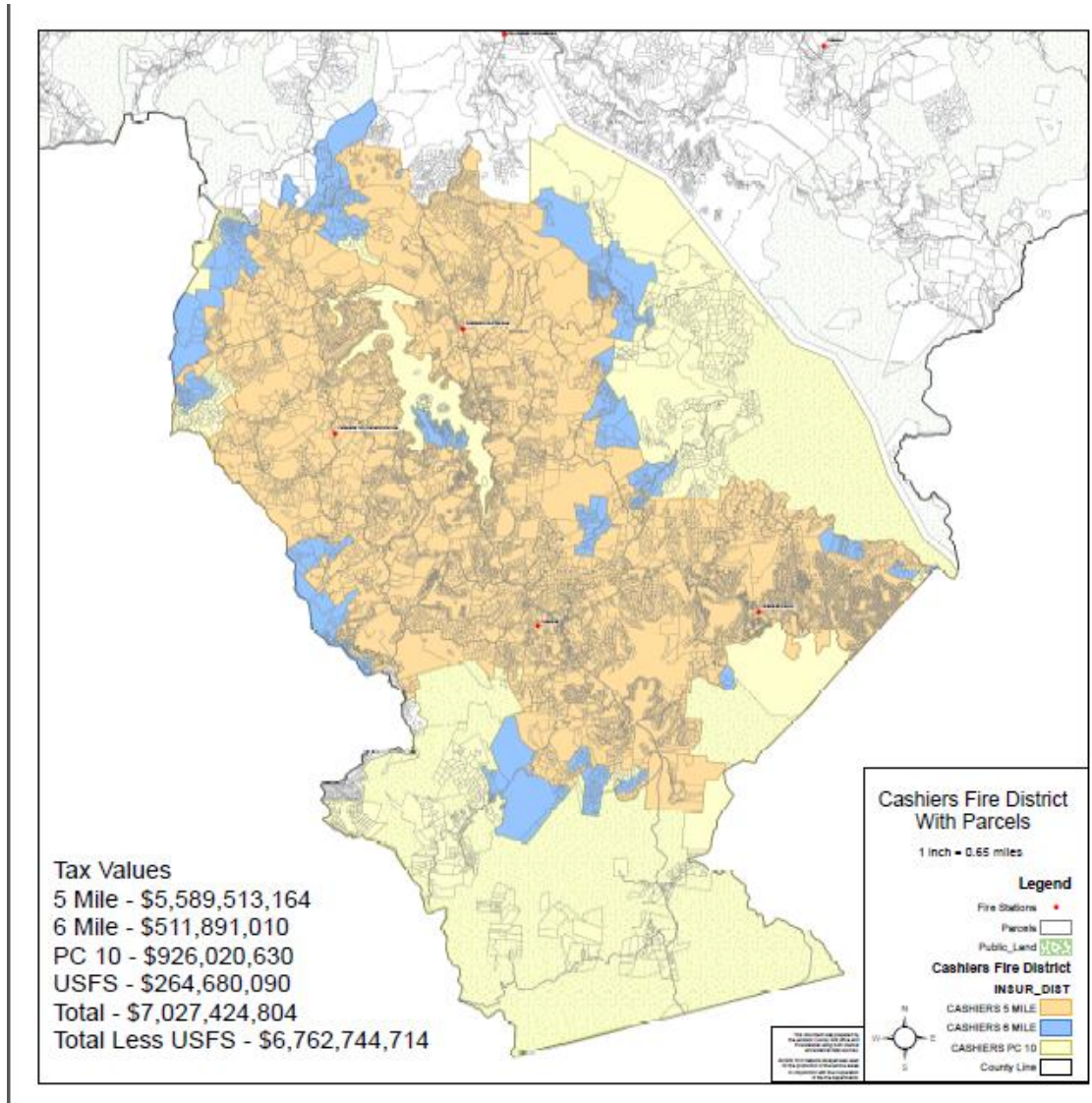
Hearing and Notice Requirements

- Hold public hearing with public notice given not less than one week before hearing.
- Public notice to include map, time, date and location of hearing.
- At least four (4) weeks before hearing, mail a notice of public hearing to all residents of each district as shown on county tax records. The notice by mail shall include a map and the time and location of hearing.

Tentative Timeline for Creating Service Districts

- | | |
|------------------------------|-------------------|
| 1. Follow-up Discussion | February 17, 2015 |
| 2. Decision about next steps | February 19, 2015 |
| 3. Notice Mailed | March 2, 2015 |
| 4. Notice Published | March 19, 2015 |
| 5. Public Hearing | April 2, 2015 |
| 6. Adoption of Resolution | April 6, 2015 |
| 7. Consider Fire budgets | May 19, 2015 |
| 8. Adopt County budget | June 18, 2015 |
| 9. Tax Levied | July 1, 2015 |

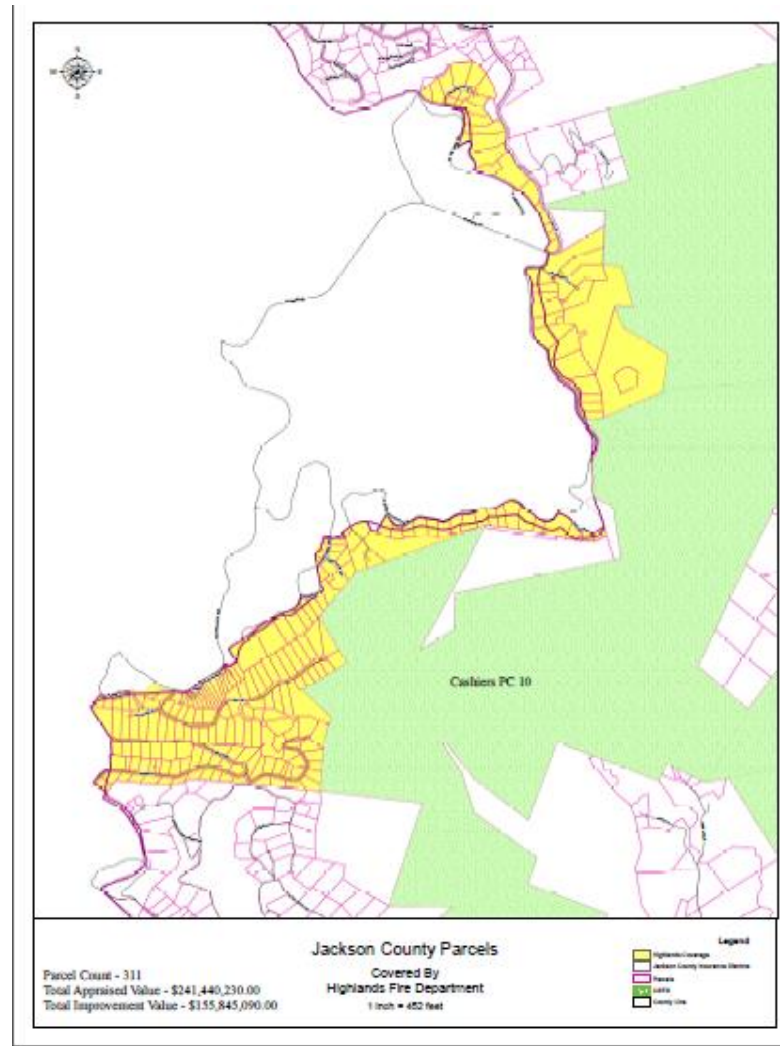
Cashiers Service District



Cashiers Fire Department

- Preliminary Operating Budget \$1,118,959
- Tax Value - \$6,762,744,714
- Tentative Tax Rate Required \$0.0172

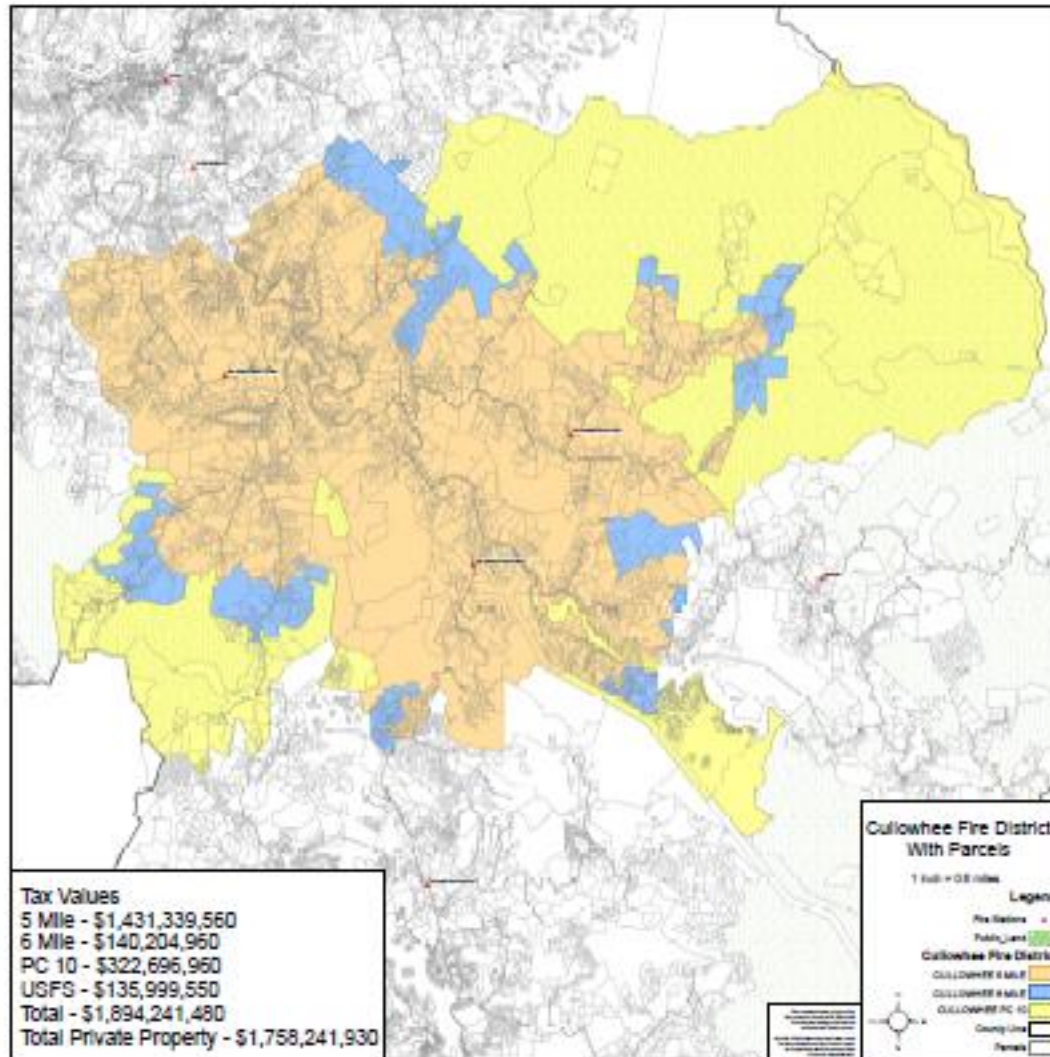
Tentative Budget and Tax Rate Highlands Service District



Highland Fire District

- Current Macon County Tax Rate \$0.009
- Tax Value - \$329,503,730
- Potential Revenue - \$31,741.09

Tentative Budget and Tax Rate Cullowhee Service District



Cullowhee Fire Department

- Preliminary Operating Budget \$916,990
- Preliminary Capital Budget \$580,000

- Tax Value - \$1,758,241,930
- Tentative Tax Rate - \$0.0884