

PROPOSED FIRE SERVICE DISTRICT

STATE OF NORTH CAROLINA
COUNTY OF JACKSON

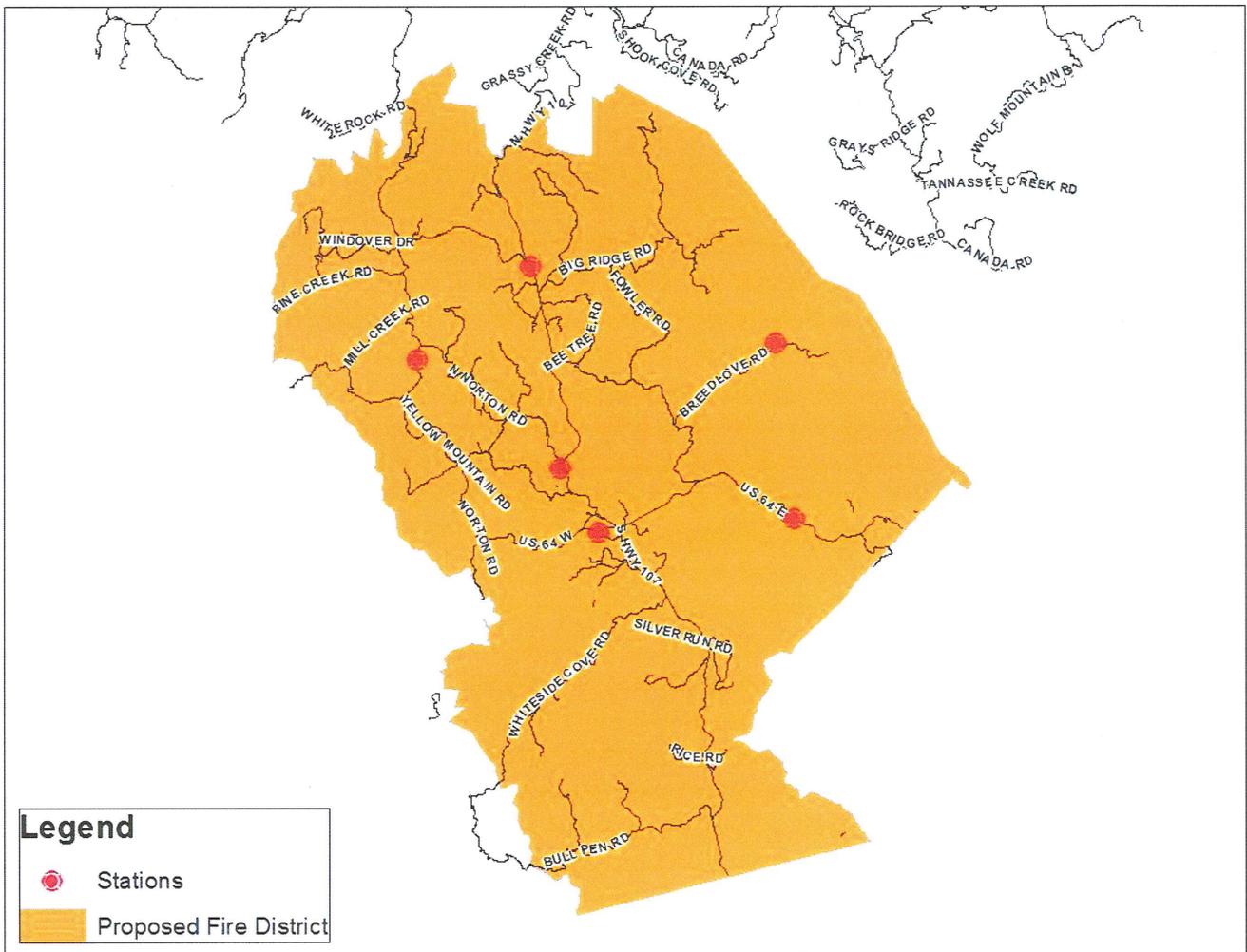
BEFORE THE JACKSON COUNTY
BOARD OF COMMISSIONERS

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Jackson County Board of Commissioners will conduct a public hearing at 6:00 p.m. on Thursday, April 30, 2015 at the Cashiers-Glenville Recreation Center, 355 Frank Allen Road, Cashiers, North Carolina. The purpose of the public hearing is to consider the creation of a Fire Service District and the levying of a Fire Service Tax pursuant to North Carolina General Statutes (§153A-300 *et. seq.*). The report required by North Carolina General Statute Section 153A-302(b) and a map of the proposed district is available for public inspection in the office of the Clerk to the Board and at <http://www.jacksonnc.org> on the internet. The public is invited to attend this hearing and offer comments relative to the proposed Fire Service District. Written comments may also be submitted to Angie Winchester, Clerk to the Board, 401 Grindstaff Cove Road, Sylva, North Carolina, 28779.

This is the 20th day of March, 2015

Angie Winchester, Clerk to the Board



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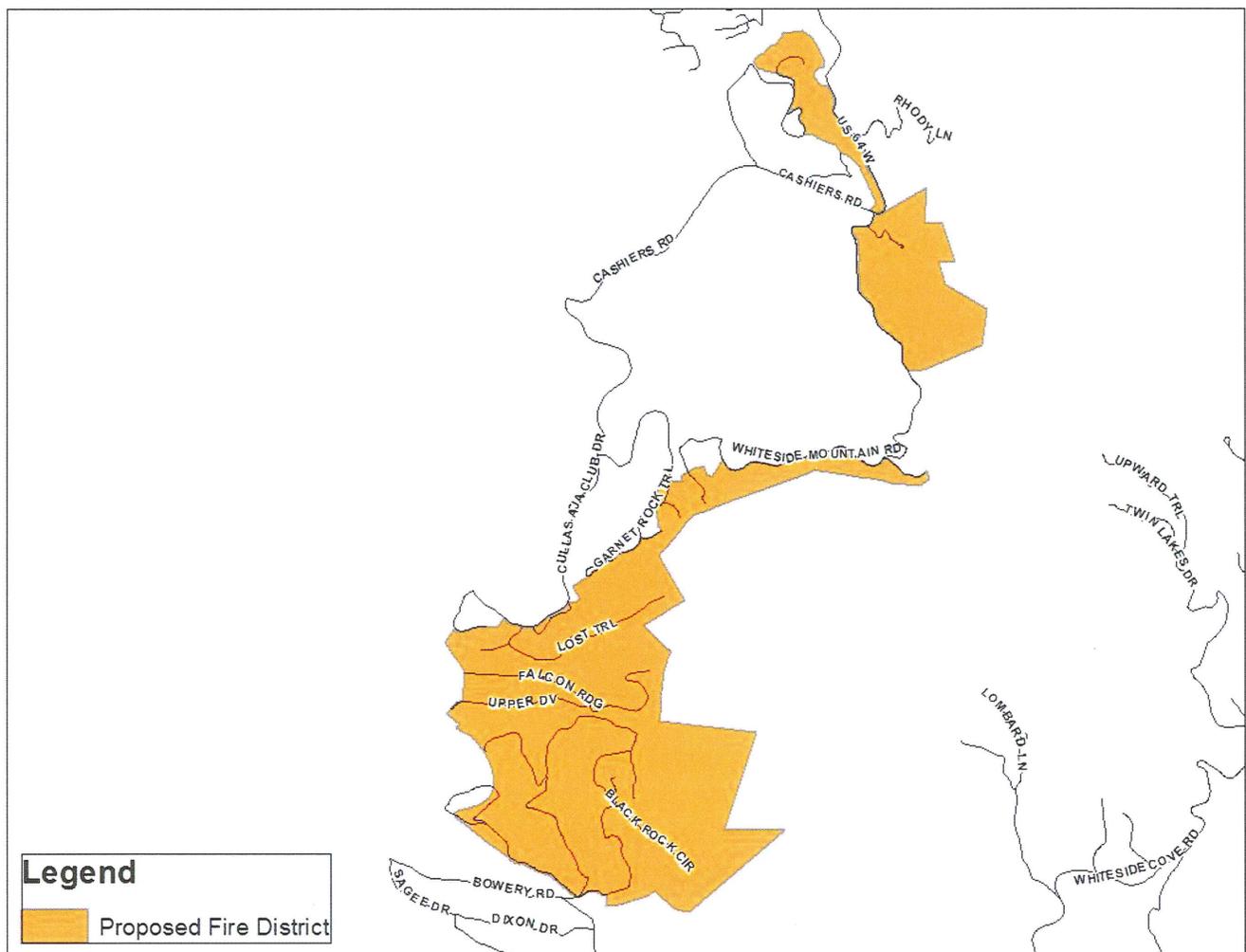
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Fire Service District Report

The information included within this report is submitted pursuant to N.C.G.S 153A-302(b)

The proposed creation of a Fire Service District will not change the service or delivery of services currently being provided by the Cashiers-Glenville Fire Department Inc. with the exception of the areas that are proposed to be covered by Highlands Fire-Rescue. Cashiers-Glenville Fire Department Inc. and Highlands Fire-Rescue will contract with Jackson County to provide services to their proposed service areas. The departments will be dispatched to respond to and mitigate incidents within their proposed service district.

In preparing this report, the standards set out in N.C.G.S. 153A-302(a) were all reviewed and considered, including:

- 1) The resident or seasonal population and population density of the proposed district.
- 2) The appraised value of property subject to taxation in the proposed district.
- 3) The present tax rates of the county and any cites or special districts in which the district or any portion thereof is located.
- 4) The ability of the proposed district to sustain the additional taxes necessary to provide the services planned for the district.
- 5) If it is proposed to furnish water, sewer, or solid waste collection services in the district, the probable net revenues of the projects to be financed and the extent to which the services will be self-supporting.
- 6) Any other matters that the commissioners believe to have a bearing on whether the district should be established.

These standards have been met within this proposed Fire Protections Service District. We believe the Cashiers-Glenville Fire Department Inc. and Highlands Fire-Rescue can service the population in their respective districts. Furthermore, the appraised value of the property within the districts is adequate to generate the revenues necessary to support the budgeted operations of these two fire departments without placing an undue tax burden on the residents of the districts. The current Jackson County tax rate of \$.28 cents per \$100 of value is among the lowest rates within the State and adding a fire tax will result in a tax rate that continues to be among the lowest 10% of rates across counties in North Carolina.

Upon the creation of the Cashiers-Glenville Fire Department Fire Service District, the department will submit a budget request to the Jackson County Board of Commissioners and the requested budget will be the basis for establishing a fire tax rate. The projected additional special tax rate for fire protection and emergency services is \$.02 cents per \$100 of property. The projected rate of Highlands Fire-Rescue would mirror the rate they currently have in Macon County. The FY 14-15 Macon County fire tax rate for Highlands Fire-Rescue is \$.009 per \$100 of value.

FREQUENTLY ASKED QUESTIONS

What is a Fire Service District?

The Fire Service District is a service tax district created to finance fire protection to the residents of the Cashiers-Glenville and Highlands Fire-Rescue Fire Districts.

What areas will be included in the Fire Service District?

The entire Cashiers-Glenville Fire Protection District; excluding the area in the proposed Highlands Fire Protection District that will be covered by Highlands Fire-Rescue.

How will the money collected from these taxes be distributed to the fire departments?

Fire departments submit budget requests annually to the Board of Commissioners and these budgets will be included in the County's annual budget package. The County Commissioners make the final decision on the level of appropriations and establish the tax rate to generate the necessary revenues to cover the approved budget of the fire departments. In the case of Highlands Fire-Rescue, the funds provided by Jackson County will be combined with the funds provided by Macon County to provide the revenue to support their budget.

What are the advantages for residents of the Fire Service District?

Cashiers-Glenville Fire Department proposes to have 24-hour staffing at the main station which will reduce incident response times, and increase the availability for fire prevention and community outreach. Jackson County residents in the Highlands Fire-Rescue District will benefit from the construction of a new sub-station. The location of this substation will provide residents with an improved fire rating resulting in lower homeowner insurance rates.

Insurance Comparison by Protection Class

Home Value	Class 10 Unprotected	¹ Class 9E	¹ Class 6	² Cashiers District	³ Highlands District
\$100,000.00	\$648.00	\$561.00	\$445.00	\$20.00	\$9.00
\$200,000.00	\$1,107.00	\$947.00	\$742.00	\$40.00	\$18.00
\$300,000.00	\$1,606.00	\$1,385.00	\$1,089.00	\$60.00	\$27.00
\$400,000.00	\$2,043.00	\$1,795.00	\$1,416.00	\$80.00	\$36.00
\$500,000.00	\$2,558.00	\$2,239.00	\$1,768.00	\$100.00	\$45.00
\$600,000.00	\$3,010.00	\$2,661.00	\$2,104.00	\$120.00	\$54.00
\$700,000.00	\$3,460.00	\$3,081.00	\$2,438.00	\$140.00	\$63.00
\$800,000.00	\$3,912.00	\$3,497.00	\$2,769.00	\$160.00	\$72.00
\$900,000.00	\$4,363.00	\$3,914.00	\$3,101.00	\$180.00	\$81.00
\$1,000,000.00	\$4,815.00	\$4,330.00	\$3,433.00	\$200.00	\$90.00

¹Averages compiled using local insurance companies

²Levying of a Fire Service Tax at \$.02 cents per \$100.00 valuation

³Levying of a Fire Service Tax at \$.009 cents per \$100.00 valuation