



REPORT REGARDING THE PROPOSAL TO ESTABLISH A NEW COUNTY-WIDE PUBLIC SAFETY SERVICE DISTRICT

On November 3, 2025, the Jackson County Board of Commissioners directed county staff to conduct a comprehensive study of public safety programs in Jackson County, including fire departments, emergency medical services (EMS), and rescue squads, for the purpose of formulating a service district that would ensure the continuation of high-quality public safety services.

The proposal recommends the creation of a county-wide public safety service district that would include essential service providers, including the Balsam, Qualla, Savannah, Sylva, Cullowhee, Canada, and Cashiers Fire Departments; the Glendale/Cashiers Rescue Squad and the Jackson County Rescue Squad; and Harris EMS and Glendale/Cashiers EMS.

Under this proposal, Jackson County would establish a reciprocity tax arrangement with the Cashiers Fire and Highlands Fire tax districts. The county-wide service district tax would fund a base level of service comparable to departments similar in size and scope to the Cashiers Fire Department, including funding for one satellite station. Enhanced services beyond the base level would continue to be funded through the Cashiers/Highlands service district fee.

The proposed public safety service district would include all incorporated and unincorporated areas of Jackson County, contingent upon approval by the governing boards of the participating municipalities.

Jackson County encompasses a total area of approximately 495 square miles and has experienced steady population growth over time. The county is currently divided into seven fire districts, with fire protection services provided through seven contracted fire departments. Staffing models range from fully career-staffed departments to departments that are approximately 95 percent volunteer. Services provided include fire protection, emergency medical response, technical rescue, and hazardous materials response.

Approximately 45 fire service personnel currently serve Jackson County. In 2025, Jackson County fire departments, rescue squads, and emergency medical services responded to 16,202 calls for service between January 1, 2025 and December 31, 2025. Jackson County has historically funded, through its general fund budget, full-time paid personnel at fire departments, as well as full-time rescue and EMS personnel. The county currently contracts with two rescue squads and two EMS providers to deliver rescue and emergency medical services within two distinct service districts.

The primary goal of establishing a public safety service district is to ensure that all residents of Jackson County receive a consistent, high-quality level of public safety service. Given the county's geographic size, topography, and the inclusion of multiple municipal jurisdictions, it is impractical and cost-prohibitive under existing circumstances to provide public safety services on a county-wide basis without approval from municipal governing boards.

Accordingly, this proposal recommends that the Jackson County Board of Commissioners establish a new public safety service district, to be known as the **Jackson County Public Safety Service District**, to fund the base costs of fire protection, rescue, and EMS services delivered equitably to all residents within the district. The financial responsibility for these services would be shared equitably among all property owners within the service district through the levying of a service district tax.

North Carolina General Statute 153A-302(b) has been followed, and this report is divided into sections as follows:

- (a) N.C.G.S. §153A-302(b)(1) – “THE MAP”
- (b) N.C.G.S. §153A-302(b)(2) – “STATEMENT REGARDING STANDARDS”
- (c) N.C.G.S. §153A-302(b)(3) – “THE PLAN”

THE MAP

North Carolina General Statute §153A-302(b)(1) provides that the Board of Commissioners shall cause to be prepared a report containing a map of the proposed district, showing its proposed boundaries.

The boundaries of the proposed Jackson County Public Safety Service District are set forth on the map entitled “Proposed Jackson County Public Safety Service District,” which is attached hereto as Exhibit 1 and incorporated herein by reference.

Based on the foregoing, and as more fully set forth on Exhibit 1, the proposed map for the Jackson County Public Safety Service District satisfies the requirements of subsection (b)(1) of North Carolina General Statute §153A-302.

STATEMENT REGARDING STANDARDS

North Carolina General Statute §153A-302(b) provides in part that: “the board of commissioners shall cause to be prepared a report containing:...(2) A statement showing that the proposed district meets the standards set out in subsection (a);...”

North Carolina General Statute §153A-302(a) provides:

“(a) Standards. - - In determining whether to establish a proposed service district, the board of commissioners shall consider all of the following:

- (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 cities 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.

(a1) Findings. -- The board of commissioners may establish a service district if, upon the information and evidence it receives, the board finds that all of the following apply:

- (1) There is a demonstrable need for providing in the district one or more of the services listed in G.S. 153A-301.
- (2) It is impossible or impracticable to provide those services on a countywide basis.
- (3) It is economically feasible to provide the proposed services in the district without unreasonable or burdensome annual tax levies.
- (4) There is demonstrable demand for the proposed services by persons residing in the district.

Territory lying within the corporate limits of a city or sanitary district may not be included unless the governing body of the city or sanitary district agrees by resolution to such inclusion.

Based on the foregoing, the following FINDINGS and CONCLUSIONS are presented for consideration by the Board of Commissioners for the proposed public safety service district:

FINDINGS FOR

THE JACKSON COUNTY PUBLIC SAFETY SERVICE DISTRICT

1. Based on U.S. Census data, the estimated resident population of the proposed Jackson County Public Safety Service District is approximately **43,109** persons. The District encompasses approximately **495 square miles**, resulting in a population density of approximately **87 persons per square mile**, inclusive of federal, state, and local government property, and approximately **130 persons per square mile** when such properties are excluded.
2. The total appraised value of property subject to taxation within the proposed District, as of January 2026, is approximately **\$18,745,498,937**
3. The 2025–2026 Jackson County tax rate is **thirty-one cents (\$0.31)** per one hundred dollars (\$100) of assessed valuation. The proposed public safety service district tax rate is **seven cents (\$0.07)** per one hundred dollars (\$100) of assessed valuation.

4. Based on the foregoing, the proposed District is capable of sustaining the additional tax levy. Jackson County remains well below its authorized maximum service district tax rate of **fifteen cents (\$0.15)** per one hundred dollars (\$100) of assessed valuation.
5. In considering the establishment of the proposed District, the following factors were evaluated:
 - a. Due to the geographic size of Jackson County, its mountainous topography, and the presence of multiple municipalities providing independent fire protection services, it is impractical and cost-prohibitive to provide fire, rescue, and EMS services on a county-wide basis under existing circumstances.
 - b. Residents within the proposed District rely on established local fire, rescue, and EMS organizations for public safety services. The proposed District will fund the full base cost of these services and ensure consistent and equitable service delivery throughout the District, with costs shared equitably among all property owners through the service district tax.
 - c. The volume of emergency calls within the proposed District requires timely and efficient response. The proposed District provides a sustainable funding mechanism to ensure responding organizations are adequately compensated, while supporting both immediate service demands and long-term population growth.
 - d. The cost of providing fire, rescue, and EMS services within the proposed District exceeds what can reasonably be supported through voluntary contributions alone, necessitating a tax-supported service district to maintain service levels.
 - e. Jackson County lacks the capital resources, equipment, and personnel necessary to directly provide fire, rescue, and EMS services on a county-wide basis. The proposed District establishes an effective service delivery model that equitably allocates service costs across the service area.

CONCLUSIONS

Based upon the foregoing Findings, the following Conclusions are made:

1. There is a demonstrated need for fire protection, rescue, and emergency medical services within the area of the proposed Jackson County Public Safety Service District.
2. It is impracticable and cost-prohibitive to provide such services on a county-wide basis.
3. Without the establishment of a service district, it is not economically feasible to provide the proposed public safety services without imposing unreasonable or burdensome annual tax levies.
4. There is a clear demand for the proposed public safety services among residents of the District.

Based upon the foregoing Findings and Conclusions, the proposed Jackson County Public Safety Service District satisfies the requirements of **North Carolina General Statute § 153A-302(a)**, as required to be documented pursuant to **North Carolina General Statute § 153A-302(b)(2)**.

THE PLANS

North Carolina General Statute §153A-302(b) provides, among other things, that the Board of Commissioners shall cause to be prepared a report containing a plan for providing one or more of the services listed in North Carolina General Statute §153A-301 to the district.

North Carolina General Statute §153A-301 provides that the Board of Commissioners of any county may define any number of service districts in order to finance, provide or maintain for those districts services, facilities and functions in addition to or to a greater extent than those financed, provided or maintained for the entire county, including fire protection service.

The following plan is proposed:

PLAN FOR THE JACKSON COUNTY PUBLIC SAFETY SERVICE DISTRICT

I. Area to Be Served

The area to be served by the public safety service district shall consist of the portion of Jackson County depicted on the map entitled "**Proposed Jackson County Public Safety Service District**," which is attached hereto as **Exhibit 1** and incorporated herein by reference.

II. Name of the Service District

The service district shall be known as the **Jackson County Public Safety Service District**.

III. Specific Services to Be Provided

The services to be provided within the District shall be limited to **fire protection, rescue services, and emergency medical services (EMS)**.

IV. Agencies to Provide Services

Jackson County shall contract with qualified providers to deliver fire, rescue, and EMS services within the District. Such providers include, but are not limited to, **Cashiers Fire Department, Balsam Fire Department, Canada Fire Department, Qualla Fire Department, Savannah Fire Department, Sylva Fire Department, Cullowhee Fire Department, Glenville–Cashiers Rescue Squad, Jackson County Rescue Squad, and Harris EMS**.

Based on the foregoing Plan, the Jackson County Public Safety Service District satisfies the requirements of **subsection (b)(3) of North Carolina General Statute § 153A-302**.