# NORTH CAROLINA GENERAL ASSEMBLY

# LEGISLATIVE FISCAL NOTE

BILL NUMBER: House Bill 697 (First Edition)

SHORT TITLE: Brunswick Fire Fees

**SPONSOR(S)**: Representative Redwine

# FISCAL IMPACT Yes () No () No Estimate Available (X) FY 2001-02 FY 2002-03 FY 2003-04 FY 2004-05 FY 2005-06 REVENUES Strependitures Strependitures Strependitures Strependitures PRINCIPAL DEPARTMENT(S) & Brusswick Courses Strependitures Strependitures Strependitures Strependitures EFFECTIVE DATE: This act bectwice the this act bect

**BILL SUMMARY**: This bill modifies the flat rate fee schedule approved for Brunswick County in 1999. The new fee schedule is based on acreage for unimproved land and square footage for residential and commercial properties. The fee for all other classes of property is increased from \$50 to \$100.

**BACKGROUND:** The General Assembly approved HB 651 in 1999 (S.L. 1999, Chapter 323) to permit Brunswick County to create fee-supported fire districts. As of April 6, 2001, twelve of the county's 22 fire districts had chosen to impose fees and five more are scheduled to begin collecting fees soon.

**ASSUMPTIONS AND METHODOLOGY:** The Brunswick County Tax Administrator cannot estimate the impact of this legislation on fire district revenue. The Tax Administrator said it would take a programmer 2 to 3 months to devise the software needed to implement this bill and to provide a method to estimate fee revenue. The needed software will pull data out of an appraisal file and associate the data to a table in a billing file.

## **TECHNICAL CONSIDERATIONS:**

The Brunswick County Tax Administrator in a memorandum to the Fiscal Research Division indicated that there is some uncertainty if commercial facilities refer to all nonresidential facilities. He also questions whether the fee is applied equally to warehouse space, utility areas, storage canopies, and loading/unloading facilities.

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