



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

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

**WHEREAS**, in determining whether to establish the Beeson Crossroads Service District to provide fire protection and ambulance and rescue services, the Forsyth County Board of Commissioners considered the resident or seasonal population and population density of the proposed district, the appraised value of property subject to taxation in the proposed district, the present tax rates of the County and any special districts in which the district or any portion thereof is located, the ability of the proposed district to sustain the additional taxes necessary to provide the services planned for the district, and any other matters that the Commissioners believe to have a bearing on whether the district should be established; and

**WHEREAS**, upon the information and evidence it has received, the Forsyth County Board of Commissioners finds there is a demonstrable need and demand by the persons living in the proposed Beeson Crossroads Service District for providing fire protection and ambulance and rescue services in the district; and

**WHEREAS**, the Board further finds it is impracticable to provide the fire protection and ambulance and rescue services on a countywide basis, and it is economically feasible to provide these services within the proposed service district without unreasonable or burdensome annual tax levies; and

**WHEREAS**, a Report On Defining And Establishing The Beeson Crossroads Service District For The Purpose Of Levying A Special Tax To Provide Fire Protection And Ambulance And Rescue Services has been prepared containing a map of the proposed Beeson Crossroads Service District, showing its proposed boundaries, a statement showing that the proposed service district favorably meets the standards set forth in N.C.G.S. 153A-302(a), and a plan for providing the needed fire protection and ambulance and rescue services; and a copy of the said Report has been available for public inspection in the office of the Clerk to the Board for more than four weeks before the date of the required public hearing before adopting a resolution defining a new service district and is attached hereto and incorporated herein by reference; and

**WHEREAS**, some of the properties in the proposed service district are located partially or totally across the Forsyth County – Guilford County line into Guilford County and Guilford County has been provided notice of the proposed establishment of the service district as it relates to the properties located in Guilford County; and

**WHEREAS**, it has been duly certified to the Forsyth County Board of Commissioners that Notice of Public Hearing on the establishment of the Beeson Crossroads Service District for fire protection and ambulance and rescue services was duly published and mailed in accordance with the provisions of N.C.G.S. 153A-302(c).

**NOW, THEREFORE, BE IT RESOLVED** by the Forsyth County Board of Commissioners as follows:

1. The Beeson Crossroads Service District is hereby defined and established, as more fully described in the attached Report on Defining and Establishing The Beeson Crossroads Service District For The Purpose Of Levying A Special Tax To Provide Fire Protection And Ambulance And Rescue Services, for the purpose of providing needed fire protection and ambulance and rescue services within said district area.
2. The Forsyth County Tax Assessor/Collector shall levy a special tax in an amount to be determined by the Forsyth County Board of Commissioners on behalf of Forsyth County within the said service district in addition to those levied throughout the County, in order to finance, provide and maintain fire protection and ambulance and rescue services within the newly defined and established service district in addition to or to a greater extent than those financed, provided or maintained for the entire County.
3. This resolution defining and establishing the Beeson Crossroads Service District to provide fire protection and ambulance and rescue services shall take effect on July 1, 2013.

Adopted this the 13<sup>th</sup> day of May 2013.

**REPORT ON DEFINING AND ESTABLISHING  
THE BEESON CROSSROADS SERVICE DISTRICT  
FOR THE PURPOSE OF LEVYING A SPECIAL TAX  
TO PROVIDE FIRE PROTECTION AND  
AMBULANCE AND RESCUE SERVICES**

**STATEMENT SHOWING THAT THE PROPOSED SERVICE DISTRICT MEETS THE STANDARDS SET OUT IN N.C.G.S. 153A-302(a)**

The following report is prepared as required by N.C.G.S. 153A-302, and being made available for public inspection for the purpose of determining whether defining and establishing the Beeson Crossroads Service District to provide fire protection and ambulance and rescue services within the proposed service district meets the standards set out in N.C.G.S. 153A-302(a). The Forsyth County Board of Commissioners shall consider all of the following:

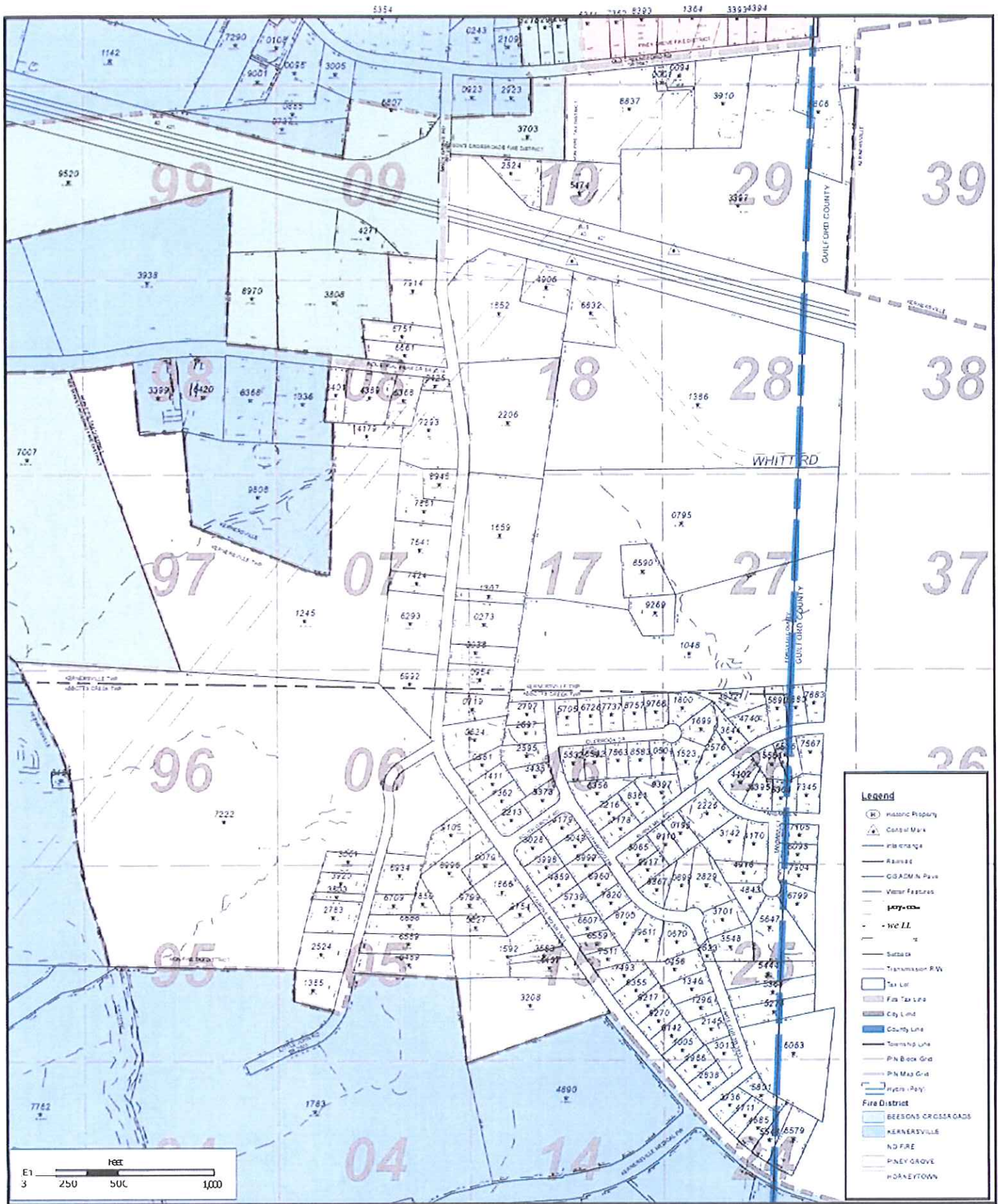
1. The proposed service district as shown on Exhibit A (map of the proposed service district area) would include all property within the defined area. This area is located in eastern Forsyth County in the "Macy Grove" area and roughly bounded by Business 40 to the north, the County line on the east, Bunker-Hill Sandy Ridge Road to the south and boundaries of Kernersville and the Beeson Crossroads Fire Tax District to the west. The area is rural in nature and contains primarily residential occupants. The subject area represents 222 parcels, 569 acres, 180 houses, 10 nonresidential units and approximately 279 owners and has a resident population of approximately 377.
2. The appraised value of property within the proposed service district is \$26,147,666.
3. The present tax rate imposed by Forsyth County for FY12-13 is \$.674 on each one hundred dollars (\$100) of assessed value. There is no other municipal or special tax levied on property in the proposed service district or any portion thereof.
4. The average tax rate levied for fire and ambulance and rescue services by the Board of Commissioners is \$.0765 on each one hundred dollars (\$100) of assessed value. Current special tax rates in adjoining districts are \$.100 (Horneytown) and \$.107 (Piney Grove) respectively. It is anticipated that any special tax levy in the proposed service district area would approximate that of adjoining districts. The levy of a special tax for the purpose of providing fire protection and ambulance and rescue services should not create an undue hardship on the property owners within the proposed service district. Therefore, the proposed service district has the ability to sustain the additional taxes necessary to provide the services planned for the district.
5. Forsyth County currently levies a special district tax and contracts with incorporated volunteer fire departments to provide fire protection and ambulance and rescue services to other un-incorporated areas of Forsyth County. Although residents of the area in question have been receiving fire protection and ambulance and rescue services from Beeson Cross Roads Fire

and Rescue, Inc., no Fire tax revenue is being received from the subject properties.

6. The proposed service district area is currently designated as a “No Fire Protection” area, which has resulted in significantly higher fire insurance rates for the property in the proposed district. The proposed Beeson Crossroads Service District would allow the property owners in the proposed district to pay more advantageous fire insurance premiums relative to their current “No Fire Protection” rate designation.
7. The proposed Beeson Crossroads Service District favorably meets the applicable standards set out in N.C.G.S. 153A-302(a).
8. The plan for providing fire protection and rescue services at reasonable cost to the resident population within the proposed service district is outlined in Exhibit B, which is attached hereto and incorporated herein by reference.
9. This report shall be available for public inspection in the office of the Clerk to the Board of Commissioners of Forsyth County for at least four weeks before the date of the public hearing as required by N.C.G.S. 153A-302.

Exhibits A and B are attached hereto and incorporated herein by reference.

EXHIBIT A



DATA SOURCE  
 FORSYTH COUNTY TAX  
 ADMINISTRATION



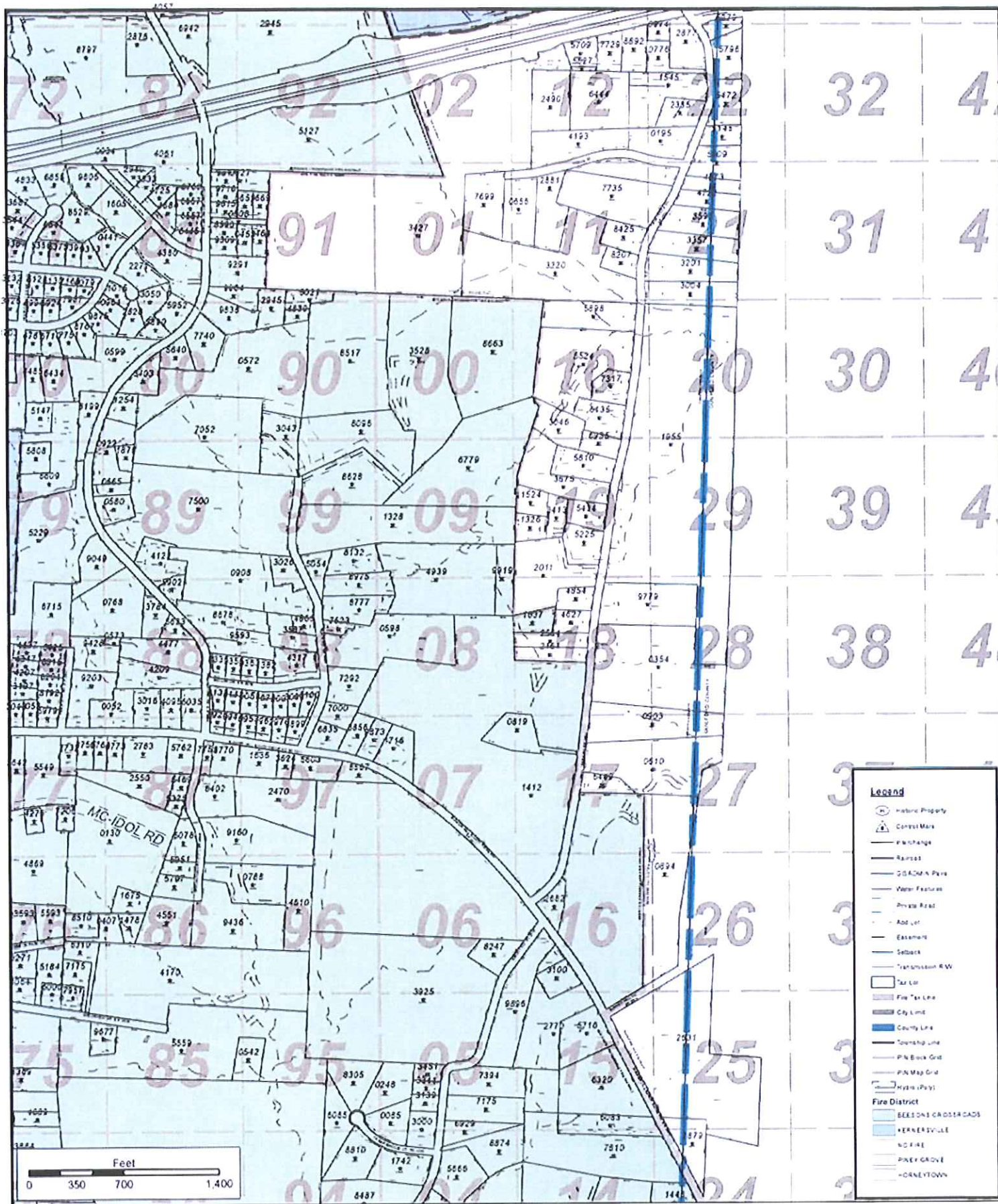
# Beeson Crossroads Service District

Area Indicated in White as "No Fire"

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 CECTS. PLAT S, AND OTNE.N PUBLIC REC.  
 FOSSYTH COU Ten' ASSUlif S  
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Date Platted:  
 April 9, 2013



DATA SOURCE:  
 FORSYTH COUNTY TAX  
 ADMINISTRATION



# Beeson Crossroads Service District

Area Indicated in White as "No Fire"



Date Plotted  
 April 9, 2013

MAP WAS COMPILED FROM RECORDED  
 DEEDS, PLATS, AND OTHER PUBLIC  
 RECORDS FORSYTH COUNTY ASSUMES NO  
 LEGAL RESPONSIBILITY FOR THE PIFOR  
 RATON CONTAINED ON THIS DOCUMENT  
 THE MAPPING DATA IS BASED ON THE NC  
 STA'S PLANE SAO 1163



## **EXHIBIT B**

### **PLAN FOR PROVIDING FIRE PROTECTION AND AMBULANCE AND RESCUE SERVICES IN THE PROPOSED BEESON CROSSROADS SERVICE DISTRICT**

As required by N.C.G.S. 153A-302 the following plan is proposed to provide fire protection and ambulance and rescue services within the proposed Beeson Crossroads Service District.

1. Effective the fiscal year beginning July 1, 2013 Forsyth County will contract with the Beeson Cross Roads Fire and Rescue, Inc. for the delivery of fire protection and ambulance and rescue services to the proposed district. The level of funding will be determined annually by the Forsyth County Board of Commissioners levying a special tax.
2. The tax rate of this proposed district will be determined annually by the Forsyth County Board of Commissioners based on budgets submitted by the fire department providing service.

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FORSYTH COUNTY  
OFFICE OF COUNTY ATTORNEY

April 25, 2013

Mr. Mark Payne, Esq.  
Guilford County Attorney  
301 West Market Street, Suite 301  
Greensboro, NC 27402

Dear Mr. Payne:

Forsyth County has prepared a Report and Notice of Public Hearing pursuant to the provisions of N.C.G.S. 153A-302 to define and establish a service district and authorize the levy of a special tax to provide fire protection and ambulance and rescue services to the proposed area. The proposed new service district is necessary because the area is currently not included within any fire district and the fire insurance rates of the residents have increased significantly and far exceed the amount of a special tax. The proposed new service district is located along a portion of the eastern boundary of Forsyth County and the western boundary of Guilford County and some of the residential lots to be included in the proposed new district are actually located partially and a few are located totally across the County line into Guilford County.

Pursuant to a decades old agreement between Forsyth and Guilford Counties, Forsyth County has collected property taxes and provided all necessary services including, fire and ambulance, solid waste collection, schools and elections to residents of the developments, including the lots which are shown as located across the County line. Similarly, Guilford County has collected taxes and provided services to owners of some lots, along the County line which are partially located in Forsyth County.

This taxing and service arrangement between the Counties began when the properties were primarily vacant land, before the neighborhoods were developed. The residential lots which are located in Guilford County are located on the outer edge of what are now well-established neighborhoods, with entrances located in Forsyth County. Therefore, as I understand it, based on the current roads, there is no practical way for Guilford County personnel to access the subject properties located in Guilford County to provide necessary services in a timely and efficient manner because of the need to travel substantially into Forsyth County to reach them. Similarly, the properties located in Forsyth County, which are taxed by Guilford County, are large commercial tracts which are partially located in Forsyth County.

Enclosed for your information are the Report and Notice, including the statutorily required map of the area, statement and plan relating to the proposed service district. Since some of the properties are located in Guilford County, as described herein, it would be appropriate for Guilford County, in its discretion, to consider adopting a Resolution ratifying Forsyth County's establishment of the service district as it relates to the properties which are located partially or totally in Guilford County consistent with the long standing taxing arrangement between the two Counties.

Sincerely,

A handwritten signature in cursive script, appearing to read "Davida W. Martin".

Davida W. Martin

DWM/sm