

Town of Wendell and Wendell Fire Merger

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Presentation Topics

- Background
- Legal Items
- Calendar of events

County Fire Tax District

- July 13, 1998 Wake County Fire Tax District was outlined
- Town of Wendell, by resolution, desired to be included in this district and allow Wake County to levy a fire tax within the municipal boundaries

WHEREAS; the Wake County Board of Commissioners (Board) created a county service tax district for the purpose of financing fire protection as authorized in G.S. 153A-301

WHEREAS; the Board established such a district as outlined in G.S. 153A-302 on July 13, 1998, and;

WHEREAS; pursuant to ~~G.S. 153A-302(a)~~ territory lying within the corporate limits of a city or sanitary district may not be included in a county service tax district unless the governing body of the city or sanitary district agrees by resolution to such inclusion, and;

WHEREAS, the Town of Wendell declared the desire to be included in the Wake County Fire Protection Service Tax District by Resolution adopted on December 7, 1998, and;

WHEREAS; Wake County contracts for fire protection services within the boundaries of the fire protection service tax district, and;

WHEREAS; all citizens within the corporate limits of Wendell are taxed at a uniform rate established by the Wake County Board of Commissioners for the fire protection service tax district;

Why should Town of Wendell Consider a Unification now?

- Town of Wendell is the one of the fastest growing towns in the State according to many publications
- Under the current model, the Town has no governing authority over how the Fire Department operates or spends its funds
- Town of Wendell is the only municipality in Wake County that does not govern the Fire Services within their corporate limits
- Under the current model, the Town of Wendell has no authority on how their citizens are taxed for Fire Services

Why should Town of Wendell Consider a Unification now?

- Wake County Fire Services and Town of Wendell Leadership have met annually for the last 4 years concerning a unification and timing of same
- Wake County Fire Services and the Wendell Fire Department have discussed this possibility numerous times over the last 4 years
- Wendell Fire Department Board and Town of Wendell Council agree that the timing is right to begin this process

Path to the Merger

- Fire Services and Budget Staff Recommended ✓
- Brief County Managers Office Seek Support ✓
- Meet with Town of Wendell Manager ✓
- Brief Board of Commissioners, Members of the Town Council and Fire Department Board ✓
- Fire Commission Briefing ✓
- Legal Processes and Next Steps
- Proposed effective date of Merger July 1, 2027

Legal Processes

- What is the proper process to remove the Town of Wendell from the Fire Tax District
 - Consulted with Wake County Attorney's Office and UNC School of Government
 - Discussions with County Managers Office and Town of Wendell Leaders

Task List and Upcoming Action Items

- Document no existing debt from a lending institution exist in the Fire Tax District
- Confirm by resolution that Town of Wendell is requesting removal from the Fire Tax District
- County Attorneys Offices drafts a new Fire Tax District resolution that does not include the Town of Wendell and keeps that same tax cap of .15 cents
- Fire Services prepares a report that demonstrates the need for Fire Protection and the Fire Tax District without the Town of Wendell included

Task List and Upcoming Action Items

- Public Hearings are required for these actions, and with proper advertisement of 4 weeks, the Public Hearings and action by the Board of Commissioners can occur on the same date.
 - Town of Wendell Council to approve a resolution removing the municipal limits from the Fire Tax District in September 2026
 - Wake County BOC removes the Town of Wendell from Fire Tax District by resolution and Re-establishes the Fire Tax District without the Town of Wendell by resolution with the exact same tax cap of \$0.15 cents in October of 2026
- All these items would have effective dates of June 30, 2027 to insure Tax Bills are sent out correctly.

Anticipated Calendar of Action

Action / Milestone	Statute	Sample Date (targeting July 1, 2027 transition)	Calculated From
Town of Wendell Resolution to be removed from the Fire Tax District		August 2026 (date of action June 30, 2027)	
BOC Adopts Rate Cap Resolution	G.S. 153A-309.2(a)	On or before September 20, 2026	Within 90 days of Public Hearing; must happen before the first publication
Report available at Clerk's office	G.S. 153A-302(b)	August 31, 2026	28 days before hearing (Oct 5, 2026)
Publish first and second notices for new district hearing on different days.	G.S. 153A-309.2	August 31, 2026 September 14, 2026	14 days before hearing (Oct 5, 2026 BOC Meeting)
Publish notice of restructure of the fire tax district	G.S. 153A-306	September 14, 2026	More than 1 week from published hearing date
PUBLIC HEARING & BOC MEETING	G.S. 153A-306; G.S. 153A-302(c)	October 5, 2026	
District resolution removing the Town of Wendell	G.S. 153A-306	June 30, 2027	BOC designates: end of fiscal year after passage
New district resolution effective; new district active	G.S. 153A-302(d)	June 30, 2027	BOC designates: beginning of fiscal year after passage
Budget adopted with new fire service district levy (Wendell excluded)	G.S. 153A-307; G.S. 159	On or before June 30, 2027	Must precede new district effective date

Questions?



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