

STATE OF NORTH CAROLINA
COUNTY OF JACKSON

MEMORANDUM OF UNDERSTANDING
Between the County of Jackson, the Town of Sylva, the Town of Dillsboro,
the Town of Webster and the Village of Forest Hills
for the Provision and Administration of Governmental Services

Effective July 1, 2026

This **MEMORANDUM OF UNDERSTANDING** made and entered into this the _____ day of _____, 2026, by and between the County of Jackson, a body politic and subdivision of the State of North Carolina, hereinafter referred to as the “County”; and the Town of Sylva, the Town of Dillsboro, the Town of Webster and the Village of Forest Hills, hereinafter referred to as the “Municipalities”.

WHEREAS, The County and the Municipalities desire to provide expedient and comprehensive Fire Protection, Ambulance and Rescue Services, as required by the General Statutes of North Carolina; and

WHEREAS, N.C.G.S. § 153A-304 provides the standards and procedure to consolidate existing fire protection, ambulance and rescue service districts; and

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

WHEREAS, on February 3, 2026, the Jackson County Board of Commissioners held a Public Hearing to receive public comment on the consideration of the creation of a countywide Public Safety Service District and the levying of a countywide Public Safety Service District Tax and received no public comment; and

WHEREAS, on February 17, 2026, the Jackson County Board of Commissioners voted unanimously to approve Resolution R26-02 defining and establishing the countywide service district to provide fire protection, ambulance and rescue services; and

WHEREAS, all Fire Protection and Ambulance and Rescue Service Districts within Jackson County are contiguous to each other and provide substantially the same service; and

WHEREAS, the services provided to the County-wide consolidated district will be substantially the same across the district.

NOW, THEREFORE IT IS AGREED BY THE COUNTY AND THE MUNICIPALITIES AS FOLLOWS:

1. The Jackson County Tax Assessor/Collector shall levy a service district tax for all Jackson County, including the municipal jurisdictions, in an amount to be determined annually by the Jackson County Board of Commissioners, within the consolidated County-wide Service District. The proceeds of this tax shall be used to finance, provide, and maintain fire protection and ambulance and rescue services within the district, in addition to other countywide taxes.

2. The service district tax shall include funding for ambulance and rescue services, as well the base operational expenses of fire departments within the County-wide Service District, determined according to personnel and facility needs.

3. The base funding level shall not fall below the current contribution amount.

4. The base funding level for Cashiers Fire Department shall be determined using the average expenditures of the Cullowhee, Sylva, and Qualla Fire Departments.

5. Additional expenses exceeding the established base level for the Cashiers Fire Department shall be funded through the separate Cashiers Service District tax.

6. The base funding for each fire department will fund the main base plus up to one satellite station per district. All other expenses will be funded by enhancement funds from the municipalities.

7. The Board of Commissioners shall review allocations annually and may adjust the service district tax rate as necessary to ensure equitable and adequate funding for all departments within the County-wide Service District.

8. The county or municipality may terminate this Memorandum of Understanding upon written notice to the other parties by January 1st to be effective July 1st.

9. The Service District to provide fire protection and ambulance and rescue services, shall take effect on July 1, 2026 and be in effect through June 30, 2030.

IN TESTIMONY WHEREOF, this Memorandum of Understanding is executed and sealed by the parties pursuant to authority duly given by resolution of their respective boards.

County of Jackson

By: _____
Mark A. Letson, Chairman
Board of Commissioners

Attest:

Angela Winchester, Clerk to the Board

Town of Sylva

By: _____
Johnny Phillips, Mayor

Attest:

Amanda Murajda, Clerk to the Board

Town of Dillsboro

By: _____
Tim Parris, Mayor

Attest:

Debbie Coffey, Clerk to the Board

Town of Webster

By: _____
Leigh Anne Young, Mayor

Attest:

Stephanie Gibson, Clerk to the Board

Village of Forest Hills

By: _____
Ron Mau, Mayor

Attest:

Stephanie Gibson, Clerk to the Board