



**REPORT TO THE BOARD OF COUNTY COMMISSIONERS
REGARDING THE PROPOSAL TO ESTABLISH
A NEW FIRE PROTECTION SERVICE DISTRICT**

Prepared by the Office of Emergency Services

REPORT REGARDING THE PROPOSAL TO ESTABLISH A NEW FIRE PROTECTION SERVICE DISTRICT

Durham County encompasses 298 square miles and has seen a tremendous amount of growth in recent years, including an estimated 5.8% growth in population since 2020.¹ Durham County is currently served by seven fire service agencies: Bahama Volunteer Fire Department, City of Durham Fire Department, Eno Fire Department, Lebanon Volunteer Fire Department, Moriah Volunteer Fire and Rescue (“MVFR”), New Hope Volunteer Fire Department, and Redwood Volunteer Fire Department. In addition, the Durham County Fire and Rescue Service District was formed when the Bethesda Volunteer Fire Department dissolved at the start of Fiscal Year 2014. The Parkwood Volunteer Fire Department followed suit at the start of Fiscal Year 2016 and became part of the Durham County Fire and Rescue Service District. An inter-local agreement with the City of Durham provides fire protection services in the Durham County Fire and Rescue Service District.

The Bahama, Eno, Lebanon, New Hope, and Redwood all operate within established fire service districts as provided for in North Carolina General Statute §153A-301 et seq. The City of Durham Fire Department operates within the city limits of Durham and is funded through the City’s budget. MVFR services 268 parcels located in the Mangum insurance district in the Northeast portion of the County. Together, these non-city departments responded to 3,682 calls for service in 2024.

Given the geographic size of Durham County, the amount of growth countywide, and the resources necessary to provide adequate and equitable coverage, it is impractical and prohibitive under the existing circumstances for Durham County to provide fire protection services on a countywide basis.

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) requires that, prior to the establishment of a service district, the Board of County Commissioners shall receive a report that includes a map delineating the proposed district and its boundaries. The boundaries of the proposed Mangum Fire Protection Service District are depicted on the map entitled “*Proposed Mangum Fire Protection Service District,*” which is attached hereto as Exhibit 1 and incorporated herein by reference.

¹ Source: U.S. Census Bureau QuickFacts: Durham County, North Carolina

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 County Commissioners for the creation of the proposed fire protection service district:

BOARD FINDINGS

1. The proposed district encompasses 3.55 square miles in the northeast portion of the County.

2. The proposed district contains 268 taxable parcels, which in FY 2026, had a total appraised value of \$64,119,329.
3. The year-round population in the proposed district is estimated at approximately 500 based on US Census data. No appreciable difference on a seasonal basis is noted.
4. This area receives fire protection services from MVFR at no cost to the County. In Fiscal Year 2025, MVFR responded to 41 calls for service in this area.
5. MVFR has historically provided fire protection services to this area at no cost. However, MVFR is no longer able to do so.
6. This area is too far from existing fire stations within the County to be serviced by any other fire department operating within the County.
7. Durham County does not have the capital, equipment, or personnel to provide fire protection services in this area that meet the standards established by the North Carolina Department of Insurance and the Office of State Fire Marshal.
8. The FY 2026 County tax rate for this proposed district was \$0.5542 cents per One Hundred Dollar valuation. There were no city or special district taxes levied on these properties.
9. The FY 2026 tax rate for supporting existing fire districts within the County ranged from \$0.0484 to \$0.0919 per One Hundred Dollar valuation.
10. The proposed district is likely able to sustain the additional taxes that would be imposed as part of the FY 2027 budget to fund the MVFD's fire protection services in this area.
11. The proposed district creates an equitable, cost-effective solution for providing fire protection service in this area.

Based on the foregoing FINDINGS, the following CONCLUSIONS are made:

BOARD CONCLUSIONS

1. There is a demonstrable need for providing fire protection services within the area of proposed Mangum Fire Protection Service District.
2. It is impracticable to provide these services on a county-wide basis.
3. It is economically feasible to provide the proposed fire protection service herein set forth for the proposed district by establishing an annual tax levy.
4. There is a demonstrable demand for fire protection services by people residing in the proposed district.

Based on the foregoing, the proposed Mangum Fire Protection Service District meets the standards set out in subsection (a) of North Carolina General Statute §153A-302 as by subsection (b)(2) of North Carolina General Statute §153A-302.

THE PLAN

North Carolina General Statute §153A-302(b) provides that the Board of County 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 County Commissioners of any county may define any number of service districts in order to finance, provide or maintain for those district's 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 PROPOSED MANGUM FIRE PROTECTION SERVICE DISTRICT

- I. Area to Be Served. The area to be served by the proposed fire protection service district shall be that area of Durham County described on the map of the proposed Mangum Fire Protection Service District and set forth on the map entitled "Proposed Mangum Fire Protection 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 Mangum Fire Protection Service District.
- III. Specific Services to be Provided. The services to be provided within the above set forth District shall be limited to fire protection and related emergency services.
- IV. Projected Agency to Provide Service. Durham County will contract with MVFR to provide these services, provided that MVFR agrees to provide the required services in return for that portion of taxes levied pursuant to Chapter 153A, Article 16, of the North Carolina General Statutes, and complies with all existing laws and regulations relating to such service, including those laws set forth in North Carolina General Statute 153A-250 and 160A-487, provided also that MVFR shall maintain an adequate number of personnel, amount of equipment, and amount of insurance as determined by said corporation and the Durham County Board of County Commissioners from time to time.

Based on the foregoing, the Mangum Fire Protection Service District satisfies the requirements of subsection (b)(3) of North Carolina General Statute §153A-302.

Prepared for the Durham County Board of County Commissioners and respectfully submitted
this the 6th day of February, 2026, by:

A handwritten signature in blue ink, appearing to read 'Mark Lockhart', with a stylized flourish at the end.

Mark Lockhart, NRP
Director
Durham County Office of Emergency Services

Exhibit 1: Proposed Mangum Fire Protection Service District



