



GOVERNMENT, INSURANCE AND TAXES

COUNTY & MUNICIPAL GOVERNMENT STRUCTURES

County Administration & Municipal Hall Locations

Gaston County Administration
Manager's Office, E. Main St.
704-866-3100

Belmont, City of
City Hall, 39 N. Main St.
704-825-5586

Bessemer City, City of
City Hall, 132 W. Virginia Ave.
704-629-5542

Cherryville, City of
City Hall, 116 S. Mountain St.
704-435-1710

Cramerton, Town of
Town Hall, 155 N. Main St.
704-824-4337

Dallas, Town of
Town Hall, 131 N. Gaston St.
704-922-3176

Gastonia, City of
City Hall, South St.
704-866-6719

High Shoals, City of
City Hall, 101 Thompkins St.
704-735-1651

Kings Mountain, City of
City Hall, 101 Gold St.
704-734-0333

Lowell, City of
Town Hall, 101 W. First St.
704-824-8540

McAdenville, Town of
Town Hall, 125 Main St.
04-824-3190

Mount Holly, City of
City Hall, 131 S. Main St.
704-827-3931

Ranlo, Town of
Town Hall, 1624 Spencer Mountain Rd.
704-824-3461

Stanley, Town of
Town Hall, 114 S. Main St.
704-263-4779



Public Safety: Local Police Departments

Each municipality operates its own police department, except for the City of High Shoals, Town of Spencer Mountain, and City of Bessemer City. The City of Gastonia, however, has the largest municipal police department in the county. The Gaston County Police Department patrols all locations outside municipal limits, as well as the City of High Shoals and Town of Dellview. In the event of an emergency, citizens should dial 911 and the appropriate police and fire departments and emergency medical teams will be dispatched.

Listed below are the telephone numbers for the Gastonia and Gaston County Police Departments that may be used for obtaining general information.

Gaston County Police Department
Police Information
2300 Remount Road
Gastonia, NC 28054
704-866-3300
Fax: 704-866-3314

City of Gastonia Police Department
Information and Non-Emergency
Post Office Box 1748
Gastonia, NC 28053-1748
704-865-2323
Fax: 704-866-4216

Worker's Compensation Premium Rate and Ranking

State	Index Rate	Rank	State	Index Rate	Rank
California	6.08	1	New Mexico	2.56	27
Alaska	4.39	2	Wyoming	2.43	28
Florida	4.2	3	New Jersey	2.38	29
Hawaii	3.73	4	Michigan	2.34	30
Ohio	3.59	5	Colorado	2.33	31
Kentucky	3.48	6	North Carolina	2.32	32
Delaware	3.44	7	Wisconsin	2.27	33
Montana	3.41	8	Idaho	2.25	34
Louisiana	3.37	9	Washington	2.2	35
District of Columbia	3.26	10	Mississippi	2.19	36
Connecticut	3.23	11	Georgia	2.14	37
New Hampshire	3.19	12	Nebraska	2.1	38
Maine	3.08	13	South Carolina	2.08	39
Texas	3.08	14	Maryland	2.06	40
Oklahoma	3.07	15	South Dakota	2.05	41
Rhode Island	3.01	16	Oregon	2.05	42
Vermont	2.99	17	Iowa	1.91	43
New York	2.97	18	Kansas	1.81	44
Alabama	2.88	19	Massachusetts	1.7	45
Pennsylvania	2.82	20	Utah	1.63	46
Minnesota	2.74	21	Virginia	1.57	47
Missouri	2.67	22	Arkansas	1.57	48
Illinois	2.65	23	Arizona	1.49	49
West Virginia	2.64	24	Indiana	1.24	50
Tennessee	2.62	25	North Dakota	1.06	51
Nevada	2.58	26			

Source: State of Oregon, Department of Consumer & Business Services, Information Management Division

UNEMPLOYMENT INSURANCE PROGRAM

- New Employer Tax Rate is 1.2% for first two years.
- Taxable Wage Base per employee is \$17,300 (changes annually).
- North Carolina Minimum Tax Rate is 0.000%.
- North Carolina Maximum Tax Rate is 6.84%.

Added to each state unemployment insurance tax rate nationwide, there is a Federal unemployment insurance tax rate of 6.2% of taxable wages. The taxable wage base is \$7,000 paid in wages to each employee during a calendar year. Employers who pay the state unemployment tax, in a timely manner, will receive an offset credit of up to 5.4% regardless of the rate of tax they pay the state. Therefore, the net federal tax rate is generally 0.8% (6.2%-5.4%). This would equate to a maximum of \$56.00 per employee per year. The average unemployment tax rate for North Carolina employers is 0.75%, among the lowest in the country.

Unemployment insurance legislation in North Carolina provides employers with cost saving provisions such as:

New Plant Locations of Resident Firms

If a company already has a plant operating in North Carolina, the company has the option of either using its established UI tax rate if the new operation is in the same corporate division as the existing operation, or accepting the standard beginning rate for all new firms.

Source: North Carolina Department of Commerce, 1/31/2007

For additional information, contact:

North Carolina Employment Security Commission, UI Division
700 Wade Avenue
Post Office Box 25903
Raleigh, NC 27611
919.733.7395

Unemployment Insurance Costs by State Average Annual Cost Per Employee

State	Tax Base	Base	2006 Estimated		2005 Actual	
	\$7,000 Except As Shown	Change Date	Taxable	Total	Taxable	Total
Alabama	8,000	1/1/1993	1.53 %	0.42 %	2.13 %	0.58 %
Alaska	28,700	1/1/2006	2.43	1.55	3.00	1.89
Arizona			1.47	0.36	1.39	0.33
Arkansas	10,000	1/1/2004	2.45	0.88	2.57	0.91
California			4.49	0.91	4.58	0.86
Colorado	10,000	1/1/1998	2.11	0.61	2.46	0.70
Connecticut	15,000	1/1/1999	2.64	0.76	3.00	0.85
Delaware	8,500	1/1/1987	2.20	0.49	2.28	0.49
Dist. of Columbia	9,000	1/1/1995	2.38	0.42	2.39	0.41
Florida			1.92	0.47	2.07	0.51
Georgia	8,500	1/1/1990	1.87	0.49	2.15	0.55
Hawaii	34,000	1/1/2006	1.25	0.85	1.26	0.86
Idaho	29,200	1/1/2006	1.22	0.82	1.41	0.94
Illinois	11,000	1/1/2006	5.03	1.26	5.09	1.31
Indiana			2.95	0.70	3.12	0.72
Iowa	21,300	1/1/2006	1.42	0.72	1.60	0.85
Kansas	8,000	1/1/1984	3.29	0.87	2.51	0.88
Kentucky	8,000	1/1/1982	2.72	0.74	2.78	0.76
Louisiana			1.40	0.36	1.50	0.38
Maine	12,000	1/1/2000	1.80	0.71	1.75	0.68
Maryland	8,500	1/1/1993	2.17	0.44	2.62	0.62
Massachusetts	14,000	1/1/2004	4.51	1.32	4.07	1.30
Michigan	9,000	1/1/2003	4.95	1.14	4.33	1.04
Minnesota	24,000	1/1/2006	2.04	0.97	1.88	0.90
Mississippi			1.88	0.56	1.77	0.51
Missouri	11,000	1/1/2005	2.15	0.65	2.08	0.66
Montana	21,600	1/1/2006	1.39	0.84	1.16	0.76
Nebraska	8,000	1/1/2006	2.52	0.62	2.45	0.61
Nevada	24,000	1/1/2006	4.01	0.72	1.44	0.81
New Hampshire	8,000	1/1/1994	1.92	0.46	1.79	0.40
New Jersey	25,800	1/1/2006	1.78	0.81	1.89	0.85
New Mexico	17,900	1/1/2006	0.87	0.67	0.91	0.46
New York	8,500	1/1/1999	4.01	0.72	4.15	0.74
North Carolina	17,300	1/1/2006	1.70	0.75	2.07	0.91
North Dakota	20,300	1/1/2006	1.37	0.75	1.48	0.80
Ohio	9,000	1/1/1995	2.76	0.76	2.31	0.61
Oklahoma	13,500	1/1/2006	1.29	0.56	1.77	0.77
Oregon	28,000	1/1/2006	2.19	1.36	2.55	1.53
Pennsylvania	8,000	1/1/1994	5.57	1.30	5.32	1.22
Puerto Rico			3.90	1.39	3.40	1.21
Rhode Island	16,000	1/1/2005	3.43	1.37	3.29	1.39
South Carolina			2.18	0.57	2.23	0.56
South Dakota			0.78	0.22	0.77	0.22
Tennessee			1.82	0.45	2.38	0.55
Texas	9,000	1/1/1989	2.24	0.56	2.53	0.64
Utah	24,000	1/1/2006	1.19	0.70	1.38	0.79
Vermont	8,000	1/1/1983	2.56	0.71	2.41	0.66
Virgin Islands	20,000	1/1/1991	0.25	0.14	0.31	0.18
Virginia	8,000	1/1/2006	1.62	0.38	2.02	0.45
Washington	30,900	1/1/2006	2.38	1.45	2.78	1.66
West Virginia	8,000	1/1/1981	2.84	0.86	2.87	0.85
Wisconsin	10,500	1/1/1986	2.90	0.92	2.95	0.91
Wyoming	17,000	1/1/2005	1.61	0.75	1.35	0.65
United States			2.77 %	0.78 %	2.86 %	0.82 %

Source: Department of Labor, Employment & Training Administration

SALES TAX

The combined sales tax for Gaston County, North Carolina, is 6.75 percent. The State of North Carolina receives 4.25 percent and the County of Gaston receives 2.5 percent.

BUSINESS PROPERTY TAXES

Business property is taxed locally according to the North Carolina Department of Revenue's Cost Index and Depreciation Schedules. A copy of the publication is available online at www.dor.state.nc.us. This tax applies to all machinery and equipment, furniture & fixtures, supplies, expensed items, vehicles, leased and other equipment. Inventories, however, are not taxed in the State of North Carolina. Property such as raw materials, goods-in-process, finished products, or products held for sale are considered inventory.

COUNTY & LOCAL TAXES

Local real estate taxes depend on the physical location of the property. If a property lies within corporate limits of any municipality, taxes are due to both the municipality and the County of Gaston according to the schedule below. However, if a property lies outside corporate limits, taxes are due to the County of Gaston and the fire district serving the area.

Taxing Authorities	\$ Per \$100 Valuation
Gaston County	\$0.8800
City of Belmont	\$0.4950
City of Bessemer City	\$0.4100
City of Cherryville	\$0.4400
Town of Cramerton	\$0.4250
Town of Dallas	\$0.3800
City of Gastonia	\$0.5400
City of Gastonia-York Chester	\$0.5400
City of Gastonia Svc District*	\$0.2000
City of High Shoals	\$0.4300
City of Kings Mountain	\$0.4000
City of Lowell	\$0.4000
Town of McAdenville	\$0.3000
City of Mount Holly**	\$0.5400
Town of Ranlo (+FD)	\$0.3700
Town of Spencer Mtn.**	\$0.2600
Town of Stanley	\$0.5400

*In addition to city and county taxes.

** City/town collects taxes.

Fire District Taxes

Fire Districts	Rate/\$100 Valuation	Fire Districts	Rate/\$100 Valuation
Agriculture Center	\$0.0590	Lucia Riverbend	\$0.0740
Alexis Fire	\$0.0650	New Hope	\$0.0700
Chapel Grove	\$0.0700	Ranlo Fire	\$0.0690
Chestnut Ridge	\$0.0630	South Gastonia Fire	\$0.0700
Community	\$0.0710	South Point	\$0.0540
Crouse Fire	\$0.0860	Spencer Mountain	\$0.0560
East Gaston	\$0.0620	Tryonata	\$0.0630
High Shoals	\$0.0830	Union Road	\$0.0570
Hugh's Pond	\$0.0950	Waco Fire	\$0.0730
Long Shoals	\$0.0830		
Lowell Fire	\$0.0780		

Source: The Gaston County Economic Development Commission, Gaston County Government and municipal governments, 1/2007.