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*GOVERNMENT, INSURANCE & 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  
210 North Holland 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) 824-3518*

*McAdenville, Town of  
Town Hall  
125 Main St.  
(704) 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  
420 West Franklin Blvd.  
Gastonia, NC 28052  
704-866-3300*

*City of Gastonia Police Department  
Information and Non-Emergency  
200 East Long Avenue  
Gastonia, NC 28052  
704-865-2323  
Fax: 704-866-4216*

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## WORKER'S COMPENSATION PREMIUM RATE AND RANKING

State	Index Rate	Rank	Stat	Index Rate	Rank
Alaska	3.97	1	Florid	2.20	28
Montana	3.50	2	Missour	2.2	28
Ohio	3.32	3	District of	2.1	29
Vermont	3.14	4	New	2.1	32
New Hampshire	3.06	5	Michiga	2.1	32
Maine	3.04	6	Nebrask	2.1	32
Delaware	2.96	8	Wisconsi	2.1	34
Kentucky	2.96	8	Idah	2.1	34
Alabama	2.90	9	Hawai	2.0	36
Oklahoma	2.89	10	South	2.0	36
Illinois	2.79	11	Wyomin	2.0	37
Louisiana	2.76	12	Washington	1.9	38
South Carolina	2.74	13	Orego	1.8	39
California	2.72	14	West Virginia	1.8	40
Pennsylvania	2.68	15	Iow	1.8	41
New Jersey	2.66	16	Kansa	1.7	42
Texas	2.61	17	Colorad	1.7	43
Nevada	2.58	18	Maryland	1.7	44
New York	2.55	19	Arizon	1.6	45
Connecticut	2.46	20	Uta	1.6	46
Tennessee	2.44	21	Arkansa	1.6	47
<b>North Carolina</b>	2.43	22	Virgini	1.4	48
Minnesota	2.33	24	Massachusett	1.3	49
Mississippi	2.33	24	Indian	1.2	50
Georgia	2.29	25	North Dakota	1.0	51
Rhode Island	2.26	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 \$19,300 (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, 1/2009

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

<u>Stat</u>	Tax Base	Bas	2007 Actual	
	\$7,000 Except <u>As Shown</u>	Change <u>Dat</u>	<u>Taxable</u>	<u>Tota</u>
Alabama	8,00	1/1/1993	1.4 %	0.3 %
Alask	30,10	1/1/2006	2.4	1.5
Arizona	7,00		1.5	0.3
Arkansas	10,00	1/1/2004	2.3	0.7
California			4.1	0.7
Colorado	10,00	1/1/1998	1.7	0.4
Connecticut	15,00	1/1/1999	2.5	0.6
Delaware	8,50	1/1/1987	2.1	0.4
Dist. of Columbia	9,00	1/1/1995	2.0	0.3
Florid			1.4	0.3
Georgia	8,50	1/1/1990	1.5	0.3
Hawai	35,30	1/1/2006	0.8	0.5
Idah	29,20	1/1/2006	1.1	0.7
Illinoi	11,50	1/1/2006	3.7	0.9
Indiana			2.7	0.6
Iow	22,00	1/1/2006	1.5	0.8
Kansas	8,00	1/1/1984	1.4	0.4
Kentucky	8,00	1/1/1982	2.6	0.6
Louisiana			1.4	0.3
Main	12,00	1/1/2000	1.8	0.6
Maryland	8,50	1/1/1993	1.8	0.4
Massachusetts	14,00	1/1/2004	3.5	1.0
Michigan	9,00	1/1/2003	4.7	1.1
Minnesota	24,00	1/1/2006	1.6	0.7
Mississippi			1.3	0.3
Missouri	11,00	1/1/2005	2.2	0.6
Montana	22,70	1/1/2006	1.2	0.7
Nebraska	9,00	1/1/2006	1.6	0.4
Nevada	24,60	1/1/2006	1.4	0.7
New Hampshire	8,00	1/1/1994	1.2	0.2
New Jersey	26,60	1/1/2006	2.0	0.8
New Mexico	18,60	1/1/2006	0.9	0.4
New York	8,50	1/1/1999	3.4	0.5
<b>North Carolina</b>	17,80	1/1/2006	1.8	0.8
North Dakota	21,30	1/1/2006	1.1	0.6
Ohi	9,00	1/1/1995	2.5	0.6
Oklahoma	13,20	1/1/2006	1.1	0.4
Oregon	29,00	1/1/2006	1.9	1.1
Pennsylvania	8,00	1/1/1994	5.0	1.0
Puerto Rico			3.1	1.0
Rhode Island	16,000	1/1/2005	3.3	1.2
South Carolina			2.1	0.5
South Dakota	8,50		0.9	0.2
Tennessee			1.8	0.4
Texa	9,00	1/1/1989	1.9	0.4
Uta	25,400	1/1/2006	0.9	0.5
Vermont	8,00	1/1/1983	2.8	0.7
Virgin Islands	20,500	1/1/1991	0.2	0.1
Virginia	8,00	1/1/2006	1.4	0.2
Washington	31,400	1/1/2006	1.9	1.1
West Virginia	8,00	1/1/1981	2.7	0.7
Wisconsin	10,500	1/1/1986	2.6	0.7
Wyoming	18,100	1/1/2005	1.4	0.6
United States			2.4 %	0.6 %

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](http://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	\$0.8350
City of Belmont	\$0.4750
City of Bessemer City	\$0.4100
City of Cherryville	\$0.4400
Town of Cramerton	\$0.4750
Town of Dallas	\$0.3800
City of Gastonia	\$0.5300
City of Gastonia-York Chester	\$0.5300
City of Gastonia Svc District*	\$0.2000
City of High Shoals	\$0.4000
City of Kings Mountain	\$0.4000
City of Lowell	\$0.4000
Town of McAdenville	\$0.3000
City of Mount Holly**	\$0.5300
Town of Ranlo (+FD)	\$0.3700
Town of Spencer Mtn.**	\$0.1300
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	\$0.0910
Alexis Fire	\$0.0750	New Hope	\$0.0700
Chapel Grove	\$0.0700	Ranlo Fire	\$0.0790
Chestnut Ridge	\$0.0730	South Gastonia Fire	\$0.0700
Community	\$0.0880	South Point	\$0.0540
Crouse Fire	\$0.0740	Spencer Mountain	\$0.0620
East Gaston	\$0.0620	Tryonata	\$0.0730
High Shoals	\$0.0970	Union Road	\$0.0570
Hugh's Pond	\$0.1010	Waco Fire	\$0.0730
Long Shoals	\$0.0970		
Lowell Fire	\$0.0500		

Source: The Gaston County Economic Development Commission, Gaston County Government and municipal governments, 1/2009.