

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for House Bill No. 530, Page 1, in the Title, Line 3, by  
2 deleting the words "board of directors"; and

3  
4 Further amend said bill and page, Section A, Line 3, by inserting the following after all of said line:

5  
6 "72.418. 1. Notwithstanding any other provision of law to the contrary, no new city created  
7 pursuant to sections 72.400 to 72.423 shall establish a municipal fire department to provide fire  
8 protection services, including emergency medical services, if such city formerly consisted of  
9 unincorporated areas in the county or municipalities in the county, or both, which are provided fire  
10 protection services and emergency medical services by one or more fire protection districts. Such  
11 fire protection districts shall continue to provide services to the area comprising the new city and  
12 may levy and collect taxes the same as such districts had prior to the creation of such new city.

13 2. Fire protection districts serving the area included within any annexation by a city having a  
14 fire department, including simplified boundary changes, shall continue to provide fire protection  
15 services, including emergency medical services to such area.

16 3. Notwithstanding any other provision of law to the contrary, beginning January 1, 2016,  
17 any fire protection districts serving the area included within any annexation by a city having a fire  
18 department, including simplified boundary changes, which annexation is not completed by August  
19 28, 2015, shall continue to levy and collect taxes the same as such districts had prior to the  
20 annexation. The annexing city shall not levy or collect any property taxes on the annexed property.

21 4. Notwithstanding any other provision of law to the contrary, for any fire protection districts  
22 serving the area included within any annexation by a city having a fire department, including  
23 simplified boundary changes, which annexation has been completed by August 28, 2015:

24 (1) Beginning January 1, 2016:

25 (a) The annexing city shall pay annually to the fire protection district an amount equal to  
26 eighty percent of that which the fire protection district would have levied on all taxable property  
27 within the annexed area. [Such annexed area shall not be subject to taxation for any purpose  
28 thereafter by the fire protection district except for bonded indebtedness by the fire protection district  
29 which existed prior to the annexation.] The amount to be paid annually by the municipality to the  
30 fire protection district pursuant hereto shall be eighty percent of [a] the sum equal to the annual  
31 assessed value multiplied by the annual tax rate as certified by the fire protection district to the  
32 municipality, including any portion of the tax created for emergency medical service provided by the  
33 district, per one hundred dollars of assessed value in such area. The tax rate so computed shall  
34 include any tax on bonded indebtedness incurred subsequent to such annexation, but shall not  
35 include any portion of the tax rate for bonded indebtedness incurred prior to such annexation. The  
36 annexing city shall not levy or collect any property taxes on the annexed property.

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

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1           **(b)** The annexed area shall be subject to taxation by the fire protection district for twenty  
2 percent of the sum equal to the annual assessed value multiplied by the annual tax rate as certified by  
3 the fire protection district to the municipality, including any portion of the tax created for emergency  
4 medical service provided by the district, per one hundred dollars of assessed value in such area. The  
5 tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such  
6 annexation. Additionally, the annexed area shall be subject to taxation by the fire protection district  
7 for bonded indebtedness by the fire protection district which existed prior to the annexation.

8           **(2) Beginning January 1, 2017:**

9           **(a)** The annexing city shall pay annually to the fire protection district an amount equal to  
10 sixty percent of that which the fire protection district would have levied on all taxable property  
11 within the annexed area. The amount to be paid annually by the municipality to the fire protection  
12 district pursuant hereto shall be eighty percent of [a] the sum equal to the annual assessed value  
13 multiplied by the annual tax rate as certified by the fire protection district to the municipality,  
14 including any portion of the tax created for emergency medical service provided by the district, per  
15 one hundred dollars of assessed value in such area. The tax rate so computed shall include any tax  
16 on bonded indebtedness incurred subsequent to such annexation, but shall not include any portion of  
17 the tax rate for bonded indebtedness incurred prior to such annexation. The annexing city shall not  
18 levy or collect any property taxes on the annexed property.

19           **(b)** The annexed area shall be subject to taxation by the fire protection district for forty  
20 percent of the sum equal to the annual assessed value multiplied by the annual tax rate as certified by  
21 the fire protection district to the municipality, including any portion of the tax created for emergency  
22 medical service provided by the district, per one hundred dollars of assessed value in such area. The  
23 tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such  
24 annexation. Additionally, the annexed area shall be subject to taxation by the fire protection district  
25 for bonded indebtedness by the fire protection district which existed prior to the annexation.

26           **(3) Beginning January 1, 2018:**

27           **(a)** The annexing city shall pay annually to the fire protection district an amount equal to  
28 forty percent of that which the fire protection district would have levied on all taxable property  
29 within the annexed area. The amount to be paid annually by the municipality to the fire protection  
30 district pursuant hereto shall be eighty percent of [a] the sum equal to the annual assessed value  
31 multiplied by the annual tax rate as certified by the fire protection district to the municipality,  
32 including any portion of the tax created for emergency medical service provided by the district, per  
33 one hundred dollars of assessed value in such area. The tax rate so computed shall include any tax  
34 on bonded indebtedness incurred subsequent to such annexation, but shall not include any portion of  
35 the tax rate for bonded indebtedness incurred prior to such annexation. The annexing city shall not  
36 levy or collect any property taxes on the annexed property.

37           **(b)** The annexed area shall be subject to taxation by the fire protection district for sixty  
38 percent of the sum equal to the annual assessed value multiplied by the annual tax rate as certified by  
39 the fire protection district to the municipality, including any portion of the tax created for emergency  
40 medical service provided by the district, per one hundred dollars of assessed value in such area. The  
41 tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such  
42 annexation. Additionally, the annexed area shall be subject to taxation by the fire protection district  
43 for bonded indebtedness by the fire protection district which existed prior to the annexation.

44           **(4) Beginning January 1, 2019:**

45           **(a)** The annexing city shall pay annually to the fire protection district an amount equal to  
46 twenty percent of that which the fire protection district would have levied on all taxable property  
47 within the annexed area. The amount to be paid annually by the municipality to the fire protection  
48 district pursuant hereto shall be eighty percent of [a] the sum equal to the annual assessed value

1 multiplied by the annual tax rate as certified by the fire protection district to the municipality,  
 2 including any portion of the tax created for emergency medical service provided by the district, per  
 3 one hundred dollars of assessed value in such area. The tax rate so computed shall include any tax  
 4 on bonded indebtedness incurred subsequent to such annexation, but shall not include any portion of  
 5 the tax rate for bonded indebtedness incurred prior to such annexation. The annexing city shall not  
 6 levy or collect any property taxes on the annexed property.

7 (b) The annexed area shall be subject to taxation by the fire protection district for eighty  
 8 percent of the sum equal to the annual assessed value multiplied by the annual tax rate as certified by  
 9 the fire protection district to the municipality, including any portion of the tax created for emergency  
 10 medical service provided by the district, per one hundred dollars of assessed value in such area. The  
 11 tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such  
 12 annexation. Additionally, the annexed area shall be subject to taxation by the fire protection district  
 13 for bonded indebtedness by the fire protection district which existed prior to the annexation.

14 (5) Beginning January 1, 2020, and thereafter, the annexed area shall be subject to taxation  
 15 by the fire protection district for all taxes levied, including bonded indebtedness prior to and after  
 16 annexation. The annexing city shall not levy or collect any property taxes on the annexed property.

17 5. Notwithstanding any other provision of law to the contrary, the residents of an area  
 18 annexed on or after May 26, 1994, may vote in all fire protection district elections and may be  
 19 elected to the fire protection district board of directors.

20 [3.] 6. The fire protection district may approve or reject any proposal for the provision of fire  
 21 protection and emergency medical services by a city."; and

22  
 23 Further amend said bill, Section 321.210, Page 3, Line 9, by inserting the following after all of said  
 24 section and line:

25  
 26 "321.322. 1. If any property located within the boundaries of a fire protection district shall  
 27 be included within a city having a population of at least two thousand five hundred but not more than  
 28 sixty-five thousand which is not wholly within the fire protection district and which maintains a city  
 29 fire department, then upon the date of actual inclusion of the property within the city, as determined  
 30 by the annexation process, the city shall within sixty days assume by contract with the fire protection  
 31 district all responsibility for payment in a lump sum or in installments an amount mutually agreed  
 32 upon by the fire protection district and the city for the city to cover all obligations of the fire  
 33 protection district to the area included within the city, and thereupon the fire protection district shall  
 34 convey to the city the title, free and clear of all liens or encumbrances of any kind or nature, any such  
 35 tangible real and personal property of the fire protection district as may be agreed upon, which is  
 36 located within the part of the fire protection district located within the corporate limits of the city  
 37 with full power in the city to use and dispose of such tangible real and personal property as the city  
 38 deems best in the public interest, and the fire protection district shall no longer levy and collect any  
 39 tax upon the property included within the corporate limits of the city; except that, if the city and the  
 40 fire protection district cannot mutually agree to such an arrangement, then the city shall assume  
 41 responsibility for fire protection in the annexed area on or before January first of the third calendar  
 42 year following the actual inclusion of the property within the city, as determined by the annexation  
 43 process, and furthermore the fire protection district shall not levy and collect any tax upon that  
 44 property included within the corporate limits of the city after the date of inclusion of that property:

45 (1) On or before January first of the second calendar year occurring after the date on which  
 46 the property was included within the city, the city shall pay to the fire protection district a fee equal  
 47 to the amount of revenue which would have been generated during the previous calendar year by the  
 48 fire protection district tax on the property in the area annexed which was formerly a part of the fire

1 protection district;

2 (2) On or before January first of the third calendar year occurring after the date on which the  
3 property was included within the city, the city shall pay to the fire protection district a fee equal to  
4 four-fifths of the amount of revenue which would have been generated during the previous calendar  
5 year by the fire protection district tax on the property in the area annexed which was formerly a part  
6 of the fire protection district;

7 (3) On or before January first of the fourth calendar year occurring after the date on which  
8 the property was included within the city, the city shall pay to the fire protection district a fee equal  
9 to three-fifths of the amount of revenue which would have been generated during the previous  
10 calendar year by the fire protection district tax on the property in the area annexed which was  
11 formerly a part of the fire protection district;

12 (4) On or before January first of the fifth calendar year occurring after the date on which the  
13 property was included within the city, the city shall pay to the fire protection district a fee equal to  
14 two-fifths of the amount of revenue which would have been generated during the previous calendar  
15 year by the fire protection district tax on the property in the area annexed which was formerly a part  
16 of the fire protection district; and

17 (5) On or before January first of the sixth calendar year occurring after the date on which the  
18 property was included within the city, the city shall pay to the fire protection district a fee equal to  
19 one-fifth of the amount of revenue which would have been generated during the previous calendar  
20 year by the fire protection district tax on the property in the area annexed which was formerly a part  
21 of the fire protection district.

22  
23 Nothing contained in this section shall prohibit the ability of a city to negotiate contracts with a fire  
24 protection district for mutually agreeable services. This section shall also apply to those fire  
25 protection districts and cities which have not reached agreement on overlapping boundaries previous  
26 to August 28, 1990. Such fire protection districts and cities shall be treated as though inclusion of  
27 the annexed area took place on December thirty-first immediately following August 28, 1990.

28 2. Any property excluded from a fire protection district by reason of subsection 1 of this  
29 section shall be subject to the provisions of section 321.330.

30 3. The provisions of this section shall not apply in any county of the first class having a  
31 charter form of government and having a population of over nine hundred thousand inhabitants.

32 4. The provisions of this section shall not apply where the annexing city or town operates a  
33 city fire department, is any city of the third classification with more than six thousand but fewer than  
34 seven thousand inhabitants and located in any county with a charter form of government and with  
35 more than two hundred thousand but fewer than three hundred fifty thousand inhabitants, and is  
36 entirely surrounded by a single fire protection district. In such cases, the provision of fire and  
37 emergency medical services following annexation shall be governed by subsections 2, 4 and 6 [and  
38 3] of section 72.418."; and

39  
40 Further amend said bill by amending the title, enacting clause, and intersectional references  
41 accordingly.