

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Committee Substitute for Senate Bill No. 326, Page 1, in the Title, Line 3, by
2 deleting all of said line and inserting in lieu thereof "to political subdivisions."; and

3
4 Further amend said bill, Section 50.622, Page 2, Line 28, by inserting the following after all of said
5 section and line:

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

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

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

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

25 (1) Beginning January 1, 2016:

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

Action Taken _____ Date _____

Action Taken _____ Date _____

1 annexing city shall not levy or collect any property taxes on the annexed property.

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

9 (2) Beginning January 1, 2017:

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

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

27 (3) Beginning January 1, 2018:

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

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

45 (4) Beginning January 1, 2019:

46 (a) The annexing city shall pay annually to the fire protection district an amount equal to
47 twenty percent of that which the fire protection district would have levied on all taxable property
48 within the annexed area. The amount to be paid annually by the municipality to the fire protection

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

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

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

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

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

23 321.322. 1. If any property located within the boundaries of a fire protection district shall be
 24 included within a city having a population of at least two thousand five hundred but not more than
 25 sixty-five thousand which is not wholly within the fire protection district and which maintains a city
 26 fire department, then upon the date of actual inclusion of the property within the city, as determined
 27 by the annexation process, the city shall within sixty days assume by contract with the fire protection
 28 district all responsibility for payment in a lump sum or in installments an amount mutually agreed
 29 upon by the fire protection district and the city for the city to cover all obligations of the fire
 30 protection district to the area included within the city, and thereupon the fire protection district shall
 31 convey to the city the title, free and clear of all liens or encumbrances of any kind or nature, any such
 32 tangible real and personal property of the fire protection district as may be agreed upon, which is
 33 located within the part of the fire protection district located within the corporate limits of the city
 34 with full power in the city to use and dispose of such tangible real and personal property as the city
 35 deems best in the public interest, and the fire protection district shall no longer levy and collect any
 36 tax upon the property included within the corporate limits of the city; except that, if the city and the
 37 fire protection district cannot mutually agree to such an arrangement, then the city shall assume
 38 responsibility for fire protection in the annexed area on or before January first of the third calendar
 39 year following the actual inclusion of the property within the city, as determined by the annexation
 40 process, and furthermore the fire protection district shall not levy and collect any tax upon that
 41 property included within the corporate limits of the city after the date of inclusion of that property:

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

47 (2) On or before January first of the third calendar year occurring after the date on which the
 48 property was included within the city, the city shall pay to the fire protection district a fee equal to

1 four-fifths of the amount of revenue which would have been generated during the previous calendar
2 year by the fire protection district tax on the property in the area annexed which was formerly a part
3 of the fire protection district;

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

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

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

19
20 Nothing contained in this section shall prohibit the ability of a city to negotiate contracts with a fire
21 protection district for mutually agreeable services. This section shall also apply to those fire
22 protection districts and cities which have not reached agreement on overlapping boundaries previous
23 to August 28, 1990. Such fire protection districts and cities shall be treated as though inclusion of
24 the annexed area took place on December thirty-first immediately following August 28, 1990.

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

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

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

36
37 Further amend said bill by amending the title, enacting clause, and intersectional references
38 accordingly.