

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 572, Page 5, Section 71.980, Line 5, by inserting after all of said section and line
3 the following:
4

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

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

15 3. Notwithstanding any other provision of law to the contrary, beginning January first of the
16 next succeeding year following an election authorized in subsection 7 of this section, any fire
17 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, 2016, 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 relating to fire protection services.

22 4. Notwithstanding any other provision of law to the contrary, for any fire protection
23 districts serving the area included within any annexation by a city having a fire department,
24 including simplified boundary changes, which annexation has been completed by August 28, 2016:

25 (1) Beginning January first of the next succeeding year following an election authorized in
26 subsection 7 of this section:

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

Standing Action Taken _____ Date _____

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1 rate for bonded indebtedness incurred prior to such annexation. The annexing city shall not levy or
2 collect any property taxes on the annexed property relating to fire protection services.

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

11 (2) Beginning January first of the second succeeding year following an election authorized
12 in subsection 7 of this section:

13 (a) The annexing city shall pay annually to the fire protection district an amount equal to
14 eighty percent of that which the fire protection district would have levied on all taxable property
15 within the annexed area, including any portion of the tax created for emergency medical service
16 provided by the district. The tax rate so computed shall include any tax on bonded indebtedness
17 incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded
18 indebtedness incurred prior to such annexation. The annexing city shall not levy or collect any
19 property taxes on the annexed property relating to fire protection services.

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

28 (3) Beginning January first of the third succeeding year following an election authorized in
29 subsection 7 of this section:

30 (a) The annexing city shall pay annually to the fire protection district an amount equal to
31 seventy percent of that which the fire protection district would have levied on all taxable property
32 within the annexed area, including any portion of the tax created for emergency medical service
33 provided by the district. The tax rate so computed shall include any tax on bonded indebtedness
34 incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded
35 indebtedness incurred prior to such annexation. The annexing city shall not levy or collect any
36 property taxes on the annexed property relating to fire protection services.

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

45 (4) Beginning January first of the fourth succeeding year following an election authorized in
46 subsection 7 of this section:

47 (a) The annexing city shall pay annually to the fire protection district an amount equal to
48 sixty percent of that which the fire protection district would have levied on all taxable property

1 within the annexed area, including any portion of the tax created for emergency medical service
2 provided by the district. The tax rate so computed shall include any tax on bonded indebtedness
3 incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded
4 indebtedness incurred prior to such annexation. The annexing city shall not levy or collect any
5 property taxes on the annexed property relating to fire protection services.

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

14 (5) Beginning January first of the fifth succeeding year following an election authorized in
15 subsection 7 of this section:

16 (a) The annexing city shall pay annually to the fire protection district an amount equal to
17 fifty percent of that which the fire protection district would have levied on all taxable property
18 within the annexed area, including any portion of the tax created for emergency medical service
19 provided by the district. The tax rate so computed shall include any tax on bonded indebtedness
20 incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded
21 indebtedness incurred prior to such annexation. The annexing city shall not levy or collect any
22 property taxes on the annexed property relating to fire protection services.

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

31 (6) Beginning January first of the sixth succeeding year following an election authorized in
32 subsection 7 of this section:

33 (a) The annexing city shall pay annually to the fire protection district an amount equal to
34 forty percent of that which the fire protection district would have levied on all taxable property
35 within the annexed area, including any portion of the tax created for emergency medical service
36 provided by the district. The tax rate so computed shall include any tax on bonded indebtedness
37 incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded
38 indebtedness incurred prior to such annexation. The annexing city shall not levy or collect any
39 property taxes on the annexed property relating to fire protection services.

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

48 (7) Beginning January first of the seventh succeeding year following an election authorized

1 in subsection 7 of this section:

2 (a) The annexing city shall pay annually to the fire protection district an amount equal to
3 thirty percent of that which the fire protection district would have levied on all taxable property
4 within the annexed area, including any portion of the tax created for emergency medical service
5 provided by the district. The tax rate so computed shall include any tax on bonded indebtedness
6 incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded
7 indebtedness incurred prior to such annexation. The annexing city shall not levy or collect any
8 property taxes on the annexed property relating to fire protection services.

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

17 (8) Beginning January first of the eighth succeeding year following an election authorized
18 in subsection 7 of this section:

19 (a) The annexing city shall pay annually to the fire protection district an amount equal to
20 twenty percent of that which the fire protection district would have levied on all taxable property
21 within the annexed area, including any portion of the tax created for emergency medical service
22 provided by the district. The tax rate so computed shall include any tax on bonded indebtedness
23 incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded
24 indebtedness incurred prior to such annexation. The annexing city shall not levy or collect any
25 property taxes on the annexed property relating to fire protection services.

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

34 (9) Beginning January first of the ninth succeeding year following an election authorized in
35 subsection 7 of this section:

36 (a) The annexing city shall pay annually to the fire protection district an amount equal to ten
37 percent of that which the fire protection district would have levied on all taxable
38 property within the annexed area, including any portion of the tax created for emergency medical
39 service provided by the district. The tax rate so computed shall include any tax on bonded
40 indebtedness incurred subsequent to such annexation, but shall not include any portion of the tax
41 rate for bonded indebtedness incurred prior to such annexation. The annexing city shall not levy or
42 collect any property taxes on the annexed property relating to fire protection services.

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

1 fire protection district for bonded indebtedness by the fire protection district which existed prior to
 2 the annexation.

3 (10) Beginning January first of the tenth succeeding year following an election authorized
 4 in subsection 7 of this section and thereafter, the annexed area shall be subject to taxation by the fire
 5 protection district for all taxes levied, including bonded indebtedness prior to and after annexation.
 6 The annexing city shall not levy or collect any property taxes on the annexed property relating to
 7 fire protection services.

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

11 [3.] 6. The fire protection district may approve or reject any proposal for the provision of
 12 fire protection and emergency medical services by a city.

13 7. The provisions of this section as amended on August 28, 2016, shall apply only after a
 14 majority of the voters in any area previously included in a fire protection district and currently
 15 included within any area annexed by a city having a fire department, including simplified boundary
 16 changes, which annexation has been completed by August 28, 2016, voting thereon at any general
 17 municipal election date approve the implementation of such provisions. Either an annexing city or
 18 the fire protection district serving an area annexed by a city having a fire department may submit
 19 the issue to the voters in the annexed area in substantially the following form:

20 "Shall the (insert name) fire protection district be authorized to phase in collection of
 21 its voter-approved taxes in areas it now serves over the next ten years?"

22
 23 If a majority of the votes cast on the question by the qualified voters of the annexed area voting
 24 thereon are in favor of the question, then the transitional payment provisions of subsection 4 of this
 25 section shall be implemented as of January first of the next succeeding year following the election.
 26 If a majority of the votes cast on the question by the qualified voters of the annexed area voting
 27 thereon are opposed to the question, then the provisions of subsection 4 of this section shall not
 28 apply unless and until the question is resubmitted under this section to the qualified voters and the
 29 question is approved by a majority of the qualified voters voting on the question.

30 8. Notwithstanding any other provision of this section, in the event that any legal action to
 31 challenge the validity of this section is filed in any court of competent jurisdiction, any party to
 32 which section 72.418 applies prior to the effective date of this section shall continue to pay all
 33 obligations as imposed under section 72.418 prior to the effective date of this section during the
 34 pendency of the legal action."; and

35
 36 Further amend said bill by amending the title, enacting clause, and intersectional references
 37 accordingly.
 38