

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1684, Page 2, Section 72.150, Line 25, by
2 inserting after all of said line the following:

3
4 "72.418. 1. Notwithstanding any other provision of law to the contrary, no new city created
5 pursuant to sections 72.400 to 72.423 shall establish a municipal fire department to provide fire
6 protection services, including emergency medical services, if such city formerly consisted of
7 unincorporated areas in the county or municipalities in the county, or both, which are provided fire
8 protection services and emergency medical services by one or more fire protection districts. Such
9 fire protection districts shall continue to provide services to the area comprising the new city and
10 may levy and collect taxes the same as such districts had prior to the creation of such new city.

11 2. Fire protection districts serving the area included within any annexation by a city having
12 a fire department, including simplified boundary changes, shall continue to provide fire protection
13 services, including emergency medical services to such area. [The annexing city shall pay annually
14 to the fire protection district an amount equal to that which the fire protection district would have
15 levied on all taxable property within the annexed area. Such annexed area shall not be subject to
16 taxation for any purpose thereafter by the fire protection district except for bonded indebtedness by
17 the fire protection district which existed prior to the annexation. The amount to be paid annually by
18 the municipality to the fire protection district pursuant hereto shall be a sum equal to the annual
19 assessed value multiplied by the annual tax rate as certified by the fire protection district to the
20 municipality, including any portion of the tax created for emergency medical service provided by
21 the district, per one hundred dollars of assessed value in such area. The tax rate so computed shall
22 include any tax on bonded indebtedness incurred subsequent to such annexation, but shall not
23 include any portion of the tax rate for bonded indebtedness incurred prior to such annexation.]

24 3. Notwithstanding any other provision of law to the contrary, beginning January first of the
25 next succeeding year following the election authorized in subsection 7 of this section, any fire
26 protection districts serving the area included within any annexation by a city having a fire
27 department, including simplified boundary changes, which annexation is not completed by August
28 28, 2016, shall continue to levy and collect taxes the same as such districts had prior to the
29 annexation. The annexing city shall not levy or collect any property taxes on the annexed property.

30 4. Notwithstanding any other provision of law to the contrary, for any fire protection
31 districts serving the area included within any annexation by a city having a fire department,

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____

1 including simplified boundary changes, which annexation has been completed by August 28, 2016:

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

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

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

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

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

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

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

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

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

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

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

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

41 (5) Beginning January first of the fifth succeeding year following the election authorized in

1 subsection 7 of this section, and thereafter, the annexed area shall be subject to taxation by the fire
2 protection district for all taxes levied, including bonded indebtedness prior to and after annexation.
3 The annexing city shall not levy or collect any property taxes on the annexed property.

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

7 [3.] 6. The fire protection district may approve or reject any proposal for the provision of
8 fire protection and emergency medical services by a city.

9 7. The provisions of this section as amended on August 28, 2016, shall apply only after a
10 majority of the voters in any area previously included in a fire protection district and currently
11 included within any area annexed by a city having a fire department, including simplified boundary
12 changes, which annexation has been completed by August 28, 2016, voting thereon at a municipal
13 election approve the implementation of such provisions."; and

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15 Further amend said bill by amending the title, enacting clause, and intersectional references
16 accordingly.
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