

SECOND REGULAR SESSION

HOUSE BILL NO. 2777

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HINSON.

6011H.021

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 72.418, RSMo, and to enact in lieu thereof one new section relating to fire protection districts.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 72.418, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 72.418, to read as follows:

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

2. Fire protection districts serving the area included within any annexation by a city having a fire department, including simplified boundary changes, shall continue to provide fire protection services, including emergency medical services to such area. [The annexing city shall pay annually to the fire protection district an amount equal to that which the fire protection district would have levied on all taxable property within the annexed area. Such annexed area shall not be subject to taxation for any purpose thereafter by the fire protection district except for bonded indebtedness by the fire protection district which existed prior to the annexation. The amount to be paid annually by the municipality to the fire protection district pursuant hereto shall be a sum equal to the annual assessed value multiplied by the annual tax rate as certified by the

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 fire protection district to the municipality, including any portion of the tax created for emergency
19 medical service provided by the district, per one hundred dollars of assessed value in such area.
20 The tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to
21 such annexation, but shall not include any portion of the tax rate for bonded indebtedness
22 incurred prior to such annexation.]

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

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

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

36 **(a) The annexing city shall pay annually to the fire protection district an amount**
37 **equal to eighty percent of that which the fire protection district would have levied on all**
38 **taxable property within the annexed area. The amount to be paid annually by the**
39 **municipality to the fire protection district pursuant hereto shall be eighty percent of the**
40 **sum equal to the annual assessed value multiplied by the annual tax rate as certified by the**
41 **fire protection district to the municipality, including any portion of the tax created for**
42 **emergency medical service provided by the district, per one hundred dollars of assessed**
43 **value in such area. The tax rate so computed shall include any tax on bonded indebtedness**
44 **incurred subsequent to such annexation, but shall not include any portion of the tax rate**
45 **for bonded indebtedness incurred prior to such annexation. The annexing city shall not**
46 **levy or collect any property taxes on the annexed property;**

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

53 area shall be subject to taxation by the fire protection district for bonded indebtedness by
54 the fire protection district which existed prior to the annexation;

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

57 (a) The annexing city shall pay annually to the fire protection district an amount
58 equal to sixty percent of that which the fire protection district would have levied on all
59 taxable property within the annexed area. The amount to be paid annually by the
60 municipality to the fire protection district pursuant hereto shall be sixty percent of the sum
61 equal to the annual assessed value multiplied by the annual tax rate as certified by the fire
62 protection district to the municipality, including any portion of the tax created for
63 emergency medical service provided by the district, per one hundred dollars of assessed
64 value in such area. The tax rate so computed shall include any tax on bonded indebtedness
65 incurred subsequent to such annexation, but shall not include any portion of the tax rate
66 for bonded indebtedness incurred prior to such annexation. The annexing city shall not
67 levy or collect any property taxes on the annexed property;

68 (b) The annexed area shall be subject to taxation by the fire protection district for
69 forty percent of the sum equal to the annual assessed value multiplied by the annual tax
70 rate as certified by the fire protection district to the municipality, including any portion
71 of the tax created for emergency medical service provided by the district, per one hundred
72 dollars of assessed value in such area. The tax rate so computed shall include any tax on
73 bonded indebtedness incurred subsequent to such annexation. Additionally, the annexed
74 area shall be subject to taxation by the fire protection district for bonded indebtedness by
75 the fire protection district which existed prior to the annexation;

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

78 (a) The annexing city shall pay annually to the fire protection district an amount
79 equal to forty percent of that which the fire protection district would have levied on all
80 taxable property within the annexed area. The amount to be paid annually by the
81 municipality to the fire protection district pursuant hereto shall be forty percent of the
82 sum equal to the annual assessed value multiplied by the annual tax rate as certified by the
83 fire protection district to the municipality, including any portion of the tax created for
84 emergency medical service provided by the district, per one hundred dollars of assessed
85 value in such area. The tax rate so computed shall include any tax on bonded indebtedness
86 incurred subsequent to such annexation, but shall not include any portion of the tax rate
87 for bonded indebtedness incurred prior to such annexation. The annexing city shall not
88 levy or collect any property taxes on the annexed property;

89 **(b) The annexed area shall be subject to taxation by the fire protection district for**
90 **sixty percent of the sum equal to the annual assessed value multiplied by the annual tax**
91 **rate as certified by the fire protection district to the municipality, including any portion**
92 **of the tax created for emergency medical service provided by the district, per one hundred**
93 **dollars of assessed value in such area. The tax rate so computed shall include any tax on**
94 **bonded indebtedness incurred subsequent to such annexation. Additionally, the annexed**
95 **area shall be subject to taxation by the fire protection district for bonded indebtedness by**
96 **the fire protection district which existed prior to the annexation;**

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

99 **(a) The annexing city shall pay annually to the fire protection district an amount**
100 **equal to twenty percent of that which the fire protection district would have levied on all**
101 **taxable property within the annexed area. The amount to be paid annually by the**
102 **municipality to the fire protection district pursuant hereto shall be twenty percent of the**
103 **sum equal to the annual assessed value multiplied by the annual tax rate as certified by the**
104 **fire protection district to the municipality, including any portion of the tax created for**
105 **emergency medical service provided by the district, per one hundred dollars of assessed**
106 **value in such area. The tax rate so computed shall include any tax on bonded indebtedness**
107 **incurred subsequent to such annexation, but shall not include any portion of the tax rate**
108 **for bonded indebtedness incurred prior to such annexation. The annexing city shall not**
109 **levy or collect any property taxes on the annexed property;**

110 **(b) The annexed area shall be subject to taxation by the fire protection district for**
111 **eighty percent of the sum equal to the annual assessed value multiplied by the annual tax**
112 **rate as certified by the fire protection district to the municipality, including any portion**
113 **of the tax created for emergency medical service provided by the district, per one hundred**
114 **dollars of assessed value in such area. The tax rate so computed shall include any tax on**
115 **bonded indebtedness incurred subsequent to such annexation. Additionally, the annexed**
116 **area shall be subject to taxation by the fire protection district for bonded indebtedness by**
117 **the fire protection district which existed prior to the annexation;**

118 **(5) Beginning January first of the next succeeding year following the election**
119 **authorized in subsection 7 of this section, and thereafter, the annexed area shall be subject**
120 **to taxation by the fire protection district for all taxes levied, including bonded indebtedness**
121 **prior to and after annexation. The annexing city shall not levy or collect any property**
122 **taxes on the annexed property.**

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

126 [3.] **6.** The fire protection district may approve or reject any proposal for the provision
127 of fire protection and emergency medical services by a city.

128 **7. Subsections 3 and 4 of this section, as provided for in this act, shall not become**
129 **effective except upon the approval of a majority of the voters in any area previously**
130 **included in a fire protection district and currently included within any area annexed by**
131 **a city having a fire department, including simplified boundary changes, which annexation**
132 **has been completed by August 28, 2016, voting thereon at a general municipal election**
133 **date.**

✓