

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 245,
2 Page 14, Section 67.1790, Line 129, by inserting the following after all of said section and line:

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 a
12 fire department, including simplified boundary changes, shall continue to provide fire protection
13 services, including emergency medical services to such area.

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

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

22 (1) Beginning January 1, 2016:

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

35 (b) The annexed area shall be subject to taxation by the fire protection district for twenty
36 percent of the sum equal to the annual assessed value multiplied by the annual tax rate as certified by

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1 the fire protection district to the municipality, including any portion of the tax created for emergency
2 medical service provided by the district, per one hundred dollars of assessed value in such area. The
3 tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such
4 annexation. Additionally, the annexed area shall be subject to taxation by the fire protection district
5 for bonded indebtedness by the fire protection district which existed prior to the annexation.

6 (2) Beginning January 1, 2017:

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

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

24 (3) Beginning January 1, 2018:

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

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

42 (4) Beginning January 1, 2019:

43 (a) The annexing city shall pay annually to the fire protection district an amount equal to
44 twenty percent of that which the fire protection district would have levied on all taxable property
45 within the annexed area. The amount to be paid annually by the municipality to the fire protection
46 district pursuant hereto shall be eighty percent of [a] the sum equal to the annual assessed value
47 multiplied by the annual tax rate as certified by the fire protection district to the municipality,
48 including any portion of the tax created for emergency medical service provided by the district, per

1 one hundred dollars of assessed value in such area. The tax rate so computed shall include any tax
 2 on bonded indebtedness incurred subsequent to such annexation, but shall not include any portion of
 3 the tax rate for bonded indebtedness incurred prior to such annexation. The annexing city shall not
 4 levy or collect any property taxes on the annexed property.

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

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

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

18 [3.] 6. The fire protection district may approve or reject any proposal for the provision of fire
 19 protection and emergency medical services by a city."; and

20
 21 Further amend said bill, Page 34, Section 321.210, Line 9, by inserting the following after all of said
 22 line:

23 "321.322. 1. If any property located within the boundaries of a fire protection district shall
 24 be 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

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

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

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

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

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

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

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

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

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