

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:

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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 relating to fire protection or emergency medical services.

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

23 (1) Beginning January 1, 2016:

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

Action Taken _____ Date _____

Action Taken _____ Date _____

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

8 **(2) Beginning January 1, 2017:**

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

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 forty 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 relating to fire protection or emergency**
38 **medical services.**

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

46 **(4) Beginning January 1, 2019:**

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

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

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

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

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

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

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

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

(1) On or before January first of the second calendar year occurring after the date on which

1 the property was included within the city, the city shall pay to the fire protection district a fee equal
 2 to the amount of revenue which would have been generated during the previous calendar year by the
 3 fire protection district tax on the property in the area annexed which was formerly a part of the fire
 4 protection district;

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

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

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

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

25
 26 Nothing contained in this section shall prohibit the ability of a city to negotiate contracts with a fire
 27 protection district for mutually agreeable services. This section shall also apply to those fire
 28 protection districts and cities which have not reached agreement on overlapping boundaries previous
 29 to August 28, 1990. Such fire protection districts and cities shall be treated as though inclusion of
 30 the annexed area took place on December thirty-first immediately following August 28, 1990.

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

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

35 4. The provisions of this section shall not apply where the annexing city or town operates a
 36 city fire department, is any city of the third classification with more than six thousand but fewer than
 37 seven thousand inhabitants and located in any county with a charter form of government and with
 38 more than two hundred thousand but fewer than three hundred fifty thousand inhabitants, and is
 39 entirely surrounded by a single fire protection district. In such cases, the provision of fire and
 40 emergency medical services following annexation shall be governed by subsections 2, 4 and 6 [and
 41 3] of section 72.418."; and

42
 43 Further amend said bill by amending the title, enacting clause, and intersectional references
 44 accordingly.