

House _____ Amendment NO. _____

Offered By _____

1 AMEND Senate Bill No. 272, Page 1, in the Title, Line 3, by deleting "municipal commercial zones"
2 and inserting in lieu thereof "political subdivisions"; and
3

4 Further amend said bill and page, Section A, Line 2, by inserting the following after all of said lines:
5

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

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

16 3. Notwithstanding any other provision of law to the contrary, beginning January 1, 2016,
17 any fire 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, 2015, 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 or emergency medical services.

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

25 (1) Beginning January 1, 2016:

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

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1 annexing city shall not levy or collect any property taxes on the annexed property relating to fire
2 protection or emergency medical services.

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

10 (2) Beginning January 1, 2017:

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

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

29 (3) Beginning January 1, 2018:

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

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

48 (4) Beginning January 1, 2019:

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

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

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

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

26 [3.] 6. The fire protection district may approve or reject any proposal for the provision of fire
 27 protection and emergency medical services by a city."; and

28
 29 Further amend said bill, Section 304.190, Page 3, Line 85, by inserting the following after all of said
 30 section and line:

31 "321.322. 1. If any property located within the boundaries of a fire protection district shall
 32 be included within a city having a population of at least two thousand five hundred but not more than
 33 sixty-five thousand which is not wholly within the fire protection district and which maintains a city
 34 fire department, then upon the date of actual inclusion of the property within the city, as determined
 35 by the annexation process, the city shall within sixty days assume by contract with the fire protection
 36 district all responsibility for payment in a lump sum or in installments an amount mutually agreed
 37 upon by the fire protection district and the city for the city to cover all obligations of the fire
 38 protection district to the area included within the city, and thereupon the fire protection district shall
 39 convey to the city the title, free and clear of all liens or encumbrances of any kind or nature, any such
 40 tangible real and personal property of the fire protection district as may be agreed upon, which is
 41 located within the part of the fire protection district located within the corporate limits of the city
 42 with full power in the city to use and dispose of such tangible real and personal property as the city
 43 deems best in the public interest, and the fire protection district shall no longer levy and collect any
 44 tax upon the property included within the corporate limits of the city; except that, if the city and the
 45 fire protection district cannot mutually agree to such an arrangement, then the city shall assume
 46 responsibility for fire protection in the annexed area on or before January first of the third calendar
 47 year following the actual inclusion of the property within the city, as determined by the annexation
 48 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 the property was included within the city, the city shall pay to the fire protection district a fee equal to 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;

(2) On or before January first of the third 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 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.