

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 867, Pages 1-6, Section 72.418, Lines 1-
2 194, by deleting all of said lines and inserting in lieu thereof 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.

14 3. Notwithstanding any other provision of law to the contrary, beginning January first of the
15 next succeeding year following an election authorized in subsection 7 of this section, any fire
16 protection districts serving the area included within any annexation by a city having a fire
17 department, including simplified boundary changes, which annexation is not completed by August
18 28, 2016, shall continue to levy and collect taxes the same as such districts had prior to the
19 annexation. The annexing city shall not levy or collect any property taxes on the annexed property
20 relating to fire protection services.

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

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

26 (a) The annexing city shall pay annually to the fire protection district an amount equal to
27 ninety 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 a sum equal to the annual assessed value multiplied
32 by the annual tax rate as certified by the fire protection district to the municipality], including any
33 portion of the tax created for emergency medical service provided by the district], per one hundred
34 dollars of assessed value in such area]. The tax rate so computed shall include any tax on bonded
35 indebtedness incurred subsequent to such annexation, but shall not include any portion of the tax
36 rate for bonded indebtedness incurred prior to such annexation. The annexing city shall not levy or

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____

1 collect any property taxes on the annexed property relating to fire protection services.

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

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

12 (a) The annexing city shall pay annually to the fire protection district an amount equal to
13 eighty percent of that which the fire protection district would have levied on all taxable property
14 within the annexed area, including any portion of the tax created for emergency medical service
15 provided by the district. The tax rate so computed shall include any tax on bonded indebtedness
16 incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded
17 indebtedness incurred prior to such annexation. The annexing city shall not levy or collect any
18 property taxes on the annexed property relating to fire protection services.

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

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

29 (a) The annexing city shall pay annually to the fire protection district an amount equal to
30 seventy percent of that which the fire protection district would have levied on all taxable property
31 within the annexed area, including any portion of the tax created for emergency medical service
32 provided by the district. The tax rate so computed shall include any tax on bonded indebtedness
33 incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded
34 indebtedness incurred prior to such annexation. The annexing city shall not levy or collect any
35 property taxes on the annexed property relating to fire protection services.

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

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

46 (a) The annexing city shall pay annually to the fire protection district an amount equal to
47 sixty percent of that which the fire protection district would have levied on all taxable property
48 within the annexed area, including any portion of the tax created for emergency medical service

1 provided by the district. The tax rate so computed shall include any tax on bonded indebtedness
2 incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded
3 indebtedness incurred prior to such annexation. The annexing city shall not levy or collect any
4 property taxes on the annexed property relating to fire protection services.

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

13 (5) Beginning January first of the fifth succeeding year following an election authorized in
14 subsection 7 of this section:

15 (a) The annexing city shall pay annually to the fire protection district an amount equal to
16 fifty percent of that which the fire protection district would have levied on all taxable property
17 within the annexed area, including any portion of the tax created for emergency medical service
18 provided by the district. The tax rate so computed shall include any tax on bonded indebtedness
19 incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded
20 indebtedness incurred prior to such annexation. The annexing city shall not levy or collect any
21 property taxes on the annexed property relating to fire protection services.

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

30 (6) Beginning January first of the sixth succeeding year following an election authorized in
31 subsection 7 of this section:

32 (a) The annexing city shall pay annually to the fire protection district an amount equal to
33 forty percent of that which the fire protection district would have levied on all taxable property
34 within the annexed area, including any portion of the tax created for emergency medical service
35 provided by the district. The tax rate so computed shall include any tax on bonded indebtedness
36 incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded
37 indebtedness incurred prior to such annexation. The annexing city shall not levy or collect any
38 property taxes on the annexed property relating to fire protection 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
41 by the 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 value in
43 such area. The tax rate so computed shall include any tax on bonded indebtedness incurred
44 subsequent to such annexation. Additionally, the annexed area shall be subject to taxation by the
45 fire protection district for bonded indebtedness by the fire protection district which existed prior to
46 the annexation.

47 (7) Beginning January first of the seventh succeeding year following an election authorized
48 in subsection 7 of this section:

1 (a) The annexing city shall pay annually to the fire protection district an amount equal to
2 thirty percent of that which the fire protection district would have levied on all taxable property
3 within the annexed area, including any portion of the tax created for emergency medical service
4 provided by the district. The tax rate so computed shall include any tax on bonded indebtedness
5 incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded
6 indebtedness incurred prior to such annexation. The annexing city shall not levy or collect any
7 property taxes on the annexed property relating to fire protection services.

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

16 (8) Beginning January first of the eighth succeeding year following an election authorized
17 in subsection 7 of this section:

18 (a) The annexing city shall pay annually to the fire protection district an amount equal to
19 twenty percent of that which the fire protection district would have levied on all taxable property
20 within the annexed area, including any portion of the tax created for emergency medical service
21 provided by the district. The tax rate so computed shall include any tax on bonded indebtedness
22 incurred subsequent to such annexation, but shall not include any portion of the tax rate for bonded
23 indebtedness incurred prior to such annexation. The annexing city shall not levy or collect any
24 property taxes on the annexed property relating to fire protection services.

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

33 (9) Beginning January first of the ninth succeeding year following an election authorized in
34 subsection 7 of this section:

35 (a) The annexing city shall pay annually to the fire protection district an amount equal to ten
36 percent of that which the fire protection district would have levied on all taxable
37 property within the annexed area, including any portion of the tax created for emergency medical
38 service provided by the district. The tax rate so computed shall include any tax on bonded
39 indebtedness incurred subsequent to such annexation, but shall not include any portion of the tax
40 rate for bonded indebtedness incurred prior to such annexation. The annexing city shall not levy or
41 collect any property taxes on the annexed property relating to fire protection services.

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

1 the annexation.

2 (10) Beginning January first of the tenth succeeding year following an election authorized
3 in subsection 7 of this section and thereafter, the annexed area shall be subject to taxation by the fire
4 protection district for all taxes levied, including bonded indebtedness prior to and after annexation.
5 The annexing city shall not levy or collect any property taxes on the annexed property relating to
6 fire protection services.

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

10 [3.] 6. The fire protection district may approve or reject any proposal for the provision of
11 fire protection and emergency medical services by a city.

12 7. The provisions of this section as amended on August 28, 2016, shall apply only after a
13 majority of the voters in any area previously included in a fire protection district and currently
14 included within any area annexed by a city having a fire department, including simplified boundary
15 changes, which annexation has been completed by August 28, 2016, voting thereon at any general
16 municipal election date approve the implementation of such provisions. Either an annexing city or
17 the fire protection district serving an area annexed by a city having a fire department may submit
18 the issue to the voters in the annexed area in substantially the following form:

19 "Shall the (insert name) fire protection district be authorized to phase in collection of
20 its voter-approved taxes in areas it now serves over the next ten years?"

21
22 If a majority of the votes cast on the question by the qualified voters of the annexed area voting
23 thereon are in favor of the question, then the transitional payment provisions of subsection 4 of this
24 section shall be implemented as of January first of the next succeeding year following the election.
25 If a majority of the votes cast on the question by the qualified voters of the annexed area voting
26 thereon are opposed to the question, then the provisions of subsection 4 of this section shall not
27 apply unless and until the question is resubmitted under this section to the qualified voters and the
28 question is approved by a majority of the qualified voters voting on the question.

29 8. Notwithstanding any other provision of this section, in the event that any legal action to
30 challenge the validity of this section is filed in any court of competent jurisdiction, any party to
31 which section 72.418 applies prior to the effective date of this section shall continue to pay all
32 obligations as imposed under section 72.418 prior to the effective date of this section during the
33 pendency of the legal action."; and

34
35 Further amend said bill by amending the title, enacting clause, and intersectional references
36 accordingly.
37