

357B.8 Fire district including a city — budget payment or separate levy.

1. A city that was part of a benefited fire district prior to the city's incorporation may continue to receive fire protection from the district under a contract or direct levy by the district. The annual amount paid by the city to the benefited fire district shall be included in the city's annual budget and shall be a part of the city's general fund tax levy.

2. *a.* In lieu of [subsection 1](#), a benefited fire district that includes a city within the boundaries of the fire district may certify an annual tax levy not exceeding forty and one-half cents per thousand dollars of assessed valuation of the taxable property within the city for the purpose of fire protection.

b. If the levy authorized under paragraph "a" is insufficient to provide fire protection services, the benefited fire district may certify an additional annual tax levy not exceeding twenty and one-fourth cents per thousand dollars of assessed valuation of the taxable property within the city to provide fire protection services.

c. The benefited fire district shall certify the tax levy as provided in [this subsection](#) only after agreement granted by resolution of the city council. The amount of the tax rate levied under [this subsection](#) shall reduce by an equal amount the maximum tax levy authorized for the general fund of that city under [section 384.1](#). If the district levies directly against property within a city to provide fire protection for that city, the city shall not be responsible for providing fire protection as provided in [section 364.16](#), and shall have no liability for the method, manner, or means in which the district provides the fire protection.

[89 Acts, ch 255, §2](#); [99 Acts, ch 154, §2, 3](#)