CHAPTER 357B

FIRE DISTRICTS

Referred to in §28E.41, 28E.42, 233.1, 321.423, 331.382

357B.1 Benefited fire districts continued.
357B.2 Board of trustees.
357B.3 Powers of the board of trustees.
357B.4 Anticipation of tax.
357B.5 Dissolution of district.
357B.6 Use of federal revenue-sharing funds.
357B.7 Exchange of territory.
357B.8 Fire district including a city — budget payment or separate levy.
357B.9 through 357B.17 Reserved.
357B.18 Detachment of land from district.

357B.1 Benefited fire districts continued.

A benefited fire district established under this chapter prior to July 1, 1975, shall provide fire protection within its boundaries until it is dissolved as provided in section 357B.5. A benefited fire district shall not be established nor shall the territorial boundaries of an established benefited fire district be enlarged after June 30, 1975, except as provided in section 357B.7.

[C77, 79, 81, §357B.1]

86 Acts, ch 1057, §1

357B.2 Board of trustees.

A benefited fire district shall be governed by a board of trustees consisting of three members who shall serve overlapping, three-year terms. Each trustee shall give bond in an amount to be determined by the board of supervisors, the premium for which shall be paid by the district of the trustee. The members of the board of trustees shall be appointed by the board of supervisors from among the registered voters of the district. Any vacancy on the board shall be filled by appointment by the board of supervisors for the unexpired term. If a benefited fire district is located in more than one county, joint action of the boards of supervisors of the affected counties is required to appoint the members of the board of trustees, to determine the amount of bond, or to dissolve the district as provided in this chapter.

[C58, 62, 66, §357A.9, 357A.10; C71, 73, 75, §357B.9, 357B.10; C77, 79, 81, §357B.2; 82 Acts, ch 1046, §1]

98 Acts, ch 1123, §13

357B.3 Powers of the board of trustees.

1. The board of trustees may purchase, own, rent, or maintain fire apparatus or equipment within the state or outside the territorial jurisdiction and boundary limits of this state and provide housing for such apparatus or equipment. The board of trustees may contract with any public or private agency under chapter 28E for the purpose of providing fire protection under this chapter. The board of trustees may levy an annual tax not exceeding forty and one-half cents per thousand dollars of assessed value for the purpose of exercising the powers granted in this section. The board of trustees may purchase material and employ persons to provide for the maintenance and operation of the benefited fire district. The trustees shall be allowed reimbursement for any necessary expenses incurred in the performance of their duties, but they shall not receive any other compensation for their services.

2. If the levy authorized under subsection 1 is insufficient to provide the services authorized or required under this section, the trustees may levy an additional annual tax not exceeding twenty and one-fourth cents per thousand dollars of assessed value of the taxable property in the benefited district to provide the services.

3. Of the levies authorized under subsections 1 and 2, the trustees may credit to a reserve account annually an amount not to exceed ten cents per thousand dollars of the assessed value of the taxable property in the township for the purchase or replacement of supplies and equipment required to carry out the services specified under this section. Notwithstanding

section 12C.7, interest earned on moneys credited to the reserve account shall be credited to the reserve account.

[C58, 62, 66, §357A.11; C71, 73, 75, §357B.11; C77, 79, 81, §357B.3]

90 Acts, ch 1187, §1

Referred to in §357B.4, 357B.5

357B.4 Anticipation of tax.

The board of trustees of a benefited fire district may anticipate the collection of taxes authorized under section 357B.3 and, for the purpose of providing fire protection, may issue bonds payable in not more than ten equal installments at an interest rate not exceeding that permitted by chapter 74A. The bonds shall be in such form and payable at such place as specified by resolution of the board of trustees. The provisions of sections 73A.12 through 73A.16 and chapter 384 shall apply to such bonds to the extent applicable.

[C58, 62, 66, §357A.12; C71, 73, 75, §357B.12; C77, 79, 81, §357B.4]

2023 Acts, ch 66, §92

Referred to in §357B.18

357B.5 Dissolution of district.

1. Upon petition of a number of registered voters residing in a district at least equal to thirty-five percent of the property taxpayers in the district, the board of supervisors may dissolve a benefited fire district and dispose of any remaining property, the proceeds of which shall first be applied against any outstanding obligation of the district. Any remaining balance shall be applied as a tax credit for the property owners of the district. However, except as provided in subsection 2, if all or a part of a district is annexed, the board of supervisors may transfer the remaining property and balance to the city which annexed the territory. The board of supervisors shall continue to levy an annual tax during the time the district is being dissolved and after the dissolution of a district, not to exceed sixty and three-fourths cents per thousand dollars of assessed value of the taxable property of the district, until all outstanding obligations of the district are paid. Except as otherwise provided in subsection 2, the board of supervisors shall negotiate agreements necessary to provide continued fire protection to the benefited fire district area during the time the district is being dissolved and after dissolution, and shall continue to levy an annual tax to fund such agreements, until such time as the township trustees of the township where the benefited fire district is located begin to provide fire protection service as required by section 359.42.

2. If a benefited fire district is dissolved that has been providing fire protection by contract, direct levy, or combination of both, to a city within the district for at least twenty years and the city's annual payments by contract or levy for the fire protection comprise seventy-five percent or more of the district's annual budget, the board of supervisors, in lieu of the disposal of property as provided in subsection 1, shall transfer to the city all of the district's real and personal property. The city shall assume all of the outstanding obligations of the district. If the district provides fire protection outside of the city's boundaries, the city shall continue to provide fire protection to this area until it is assigned to another fire protection district by the board of supervisors. If the city continues the fire protection outside its boundaries, the city shall certify to the board of supervisors the cost of providing this service, which shall be at the same rate as contained in the budget for property within the city, but not exceeding sixty and three-fourths cents per thousand dollars of assessed value of all taxable property in the area. The board of supervisors shall levy the amount of tax certified as provided in section 357B.3. The tax shall be collected and allocated in the same manner as other property taxes and paid to the city.

[C58, 62, 66, §357A.14; C71, 73, 75, §357B.14; C77, 79, 81, §357B.5]

89 Acts, ch 255, §1; 91 Acts, ch 111, §2; 99 Acts, ch 154, §1, 3; 2004 Acts, ch 1146, §4, 6

Referred to in §357B.1

357B.6 Use of federal revenue-sharing funds.

The board of supervisors may appropriate federal revenue-sharing funds to aid in providing fire protection services and equipment jointly with any other public agency of this state to residents of such county. The board of supervisors may use federal revenue-sharing funds

for providing other services and equipment for use of the residents of the county. The use of federal revenue-sharing funds shall be consistent with federal law and rules promulgated pursuant to such law.

[C77, 79, 81, §357B.6]

357B.7 Exchange of territory.

The trustees of a benefited fire district may exchange territory with the trustees of a township to provide fire protection services by agreement. The agreement shall provide for the satisfaction of any outstanding obligation to which the affected territory is subject, the disposition of property affected by the exchange, the effective date of the exchange, and any other matter deemed necessary to carry out the exchange. The agreement shall be filed with the county recorder and auditor of each county in which the exchanged property is located.

86 Acts, ch 1057, §2

Referred to in §357B.1

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

357B.9 through 357B.17 Reserved.

357B.18 Detachment of land from district.

The trustees of a township, after notice and a public hearing, may withdraw the township or part of the township from a benefited fire district. Notice of the time, date and place of the hearing shall be published at least two weeks before the hearing in a newspaper having general circulation within the township. The notice shall also identify the area to be withdrawn. After the hearing on the proposed withdrawal, the township trustees, by majority vote, may withdraw the township or a part of the township from the benefited fire district. If the township trustees take final action to withdraw on or before March 1 of a fiscal year, the effective date of the withdrawal is the following July 1. However, if final action to withdraw is taken after March 1, the withdrawal is not effective until July 1 of the following calendar year. If bonds issued under section 357B.4 are outstanding at the time of withdrawal, the board of supervisors shall continue to levy an annual tax against the taxable property being withdrawn to pay its share of the outstanding obligation of the district relating to those bonds.

[S81, §357B.18; 81 Acts, ch 124, §1]