

**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](#)