

**BILL SUMMARY**  
1st Session of the 54<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 1390</b>
<b>Version:</b>	<b>CS</b>
<b>Request Number:</b>	<b>7426</b>
<b>Author:</b>	<b>Rep. Perryman</b>
<b>Date:</b>	<b>3/6/2013</b>
<b>Impact:</b>	<b>Local Millage Levy: Dependent on Tax Base</b>

**Research Analysis**

The CS for HB 1390 creates the Oklahoma Municipal Fire Protection District Act. The measure permits a municipality to hold election to create a new municipal fire district. The measure describes the territory as all located within or annexed to the municipality, unless included within an already created fire protection district. The measure provides election procedures. The municipality is required to prepare and keep a record known as the municipal fire protection appraisal record. The measure authorizes the fire protection district to levy an annual assessment of two mills on the dollar of assed value of the property within the district. The proceeds must be used for the operation and maintenance of the district. The measure authorizes the municipality to place a lien on against the tract of land on that has been levied, until paid, and the lien is to be coequal with the lien of ad valorem and other taxes, and prior and superior to all other liens. The measure provides process of collecting taxes

Prepared By: Kyle Meade

**Fiscal Analysis**

Included in the provisions of the measure is a direction that the governing body of a municipal fire protection district to levy a two (2) mill assessment annually for operation and maintenance of the district. In addition, electors of the district may authorize the levy of one mill for the purchase and maintenance of equipment. The amount of tax revenue resulting from any authorized levy will depend on the net assessed taxable value of the property subject to the levy.

The election features of the measure will be borne by the municipality when a special election is called. This cost will vary by the size (number of precincts) of the municipality holding the election. State Election Board data indicate costs between a few hundred to several thousand dollars for each election. Costs for a general election are expected to be significantly lower for an entity as the state and counties will also be conducting elections.

Prepared By: Mark Tygret

**Other Considerations**

None.

