

**414.035 DIFFERENTIAL TAXATION FOR UP TO SIX YEARS.**

Whenever an order, under section 414.031, annexes part or all of a township to a municipality, the order may provide that the tax rate of the annexing municipality on the area annexed shall be increased in substantially equal proportions over not more than six years to equality with the tax rate on the property already within the municipality. The appropriate period, if any, shall be based on the time reasonably required to effectively provide property-tax-supported municipal services to the annexed area. Nothing in this section prohibits a differential tax provision from being included in an orderly annexation agreement.

**History:** *1978 c 705 s 22; 1979 c 50 s 53; 1987 c 50 s 1; 1989 c 277 art 4 s 46; 2002 c 223 s 14; 2008 c 196 art 1 s 14*