START\_STATUTE48-813.  Deletion of annexed area from fire district territory; provision for continued protection; proposed annexation

A.  If any part or all of the territory of a district is annexed to a city or town, or is included within a newly organized city or town, the territory within the city or town remains a part of the district until the next July 1 following the time when the city or town elects to provide regular fire department services to the annexed or included area.  The annexed or included area remains subject to taxes levied as provided in section 48‑806 for bonds of the district outstanding at the time of filing of the petition seeking annexation or incorporation until final payment on the bonds and is subject to taxes levied pursuant to section 48‑807 until the termination date.

B.  On and after the termination date, no taxes may be levied pursuant to section 48‑807 on such area except as necessary to pay valid claims existing against the district on the termination date.

C.  If a city or town provides regular fire protection to its residents and is unable to provide equal fire protection to annexed or included territory, the city or town may contract with a fire district in proximity to the annexed or included territory for the purpose of supplying fire protection until the city or town is able to provide equal fire protection to the annexed or included territory.

D.  If any part but not all of the territory of a district is annexed to a city or town or is included within a newly organized city or town, all assets of the district remain the property of the district.

E.  At least thirty days before a city or town completes the annexation of any part of a district pursuant to title 9, chapter 4, article 7, the city or town shall notify the affected district in writing of the proposed annexation. The city or town and the district may enter into an intergovernmental agreement, pursuant to title 11, chapter 7, article 3, to mitigate any detrimental effects on district services to the remaining population in the district as a result of the annexation. END\_STATUTE