

**19-3629. Same; attachment of territory; petition; notice to county clerk; budget; tax levies; expenditures.** Territory adjacent to a fire district established pursuant to the provisions of this act and not a part of any other organized fire district may be attached to such district as hereinafter provided. Upon presentation to the board of county commissioners acting as governing body of the district a petition setting forth the boundaries of the area which desires to be attached to the fire district and signed by not less than 51% of the qualified electors of such area, as determined by an enumeration taken and verified for this purpose by the county election officer of the county in which the territory proposed to be attached is located, it shall be the duty of the board of county commissioners, at its next regular meeting, to examine such petition and if it finds the petition to be sufficient and in due form and further finds it to be in the best interest of the district to attach such territory, shall issue an order attaching such territory to the district and shall give notice of such attachment to the county clerk of the county wherein the territory seeking to be attached is situated. Such attachment shall be effective on the 1st day of March next following the entry of such order. Such attached territory shall be subject thereafter to the tax levied by the district and the district shall certify the levy to the county clerk of the county together with its budget, and the county clerk shall levy the fire district tax on all the taxable tangible property of the county located within the district.

The county treasurer shall, in January and July, each year, transmit all moneys belonging to the district to the governing body of the district and the governing body shall issue a receipt therefor. Such moneys may be expended in the same manner as other moneys derived from tax levies. When the territory so attached to the district is located in an adjacent county, the governing board of the district, after such attachment, shall proceed to adopt the budget, levy taxes and otherwise to govern such district, including the attached area, in the same manner as though such district were originally organized and established under this act.

**History:** L. 1959, ch. 149, § 6; L. 1984, ch. 109, § 2; July 1.