

79-1807. Change in boundary of taxing district; effective for tax purposes, when. (a) Except as provided in subsection (b) of this section, whenever any of the territory of a municipality or other taxing district is annexed, attached, or transferred to another municipality or other taxing district on or before April 1 of any year, or whenever an entire municipality or other taxing district is merged or consolidated with another municipality or taxing district on or before April 1 of any year, such annexation, attachment, transfer, merger, or consolidation shall take effect for tax purposes as of the last day of December preceding such annexation, attachment, transfer, merger or consolidation: *Provided*, That the taxes due on November 1 next preceding the date said organization, incorporation, or change takes effect for taxation purposes shall be collected and distributed as before assessed and levied;

(b) Whenever any of the territory of a school district or community junior college district is attached or transferred to another school district or community junior college district on or before July 1 of any year, or whenever any school district or community junior college district is organized on or before July 1 of any year, or whenever any entire school district or community junior college district is attached to or consolidated with one or more other school districts or community junior college districts on or before July 1 of any year, such attachment, transfer, consolidation or organization shall take effect for tax purposes as of the last day of December preceding the effective date of such attachment, transfer, consolidation or organization: *Provided*, That the taxes due on November 1 next preceding the date said attachment, transfer, consolidation or organization takes effect for taxation purposes shall be collected and distributed as before assessed and levied.

History: L. 1927, ch. 324, § 1; L. 1957, ch. 489, § 1; L. 1959, ch. 365, §30; L. 1963, ch. 461, § 1; L. 1965, ch. 517, § 1; L. 1969, ch. 334, § 8; April 28.