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12-3917. Same; outstanding indebtedness; tax levy for payment of. If any fire district, at the time of such consolidation, has any outstanding indebtedness, it shall be the duty of the board of county commissioners of the county to provide for the payment of such outstanding indebtedness by providing for the levying of taxes upon all the property in that district prior to the consolidation with another district. The levy shall be entered by the county clerk on the tax roll the same as other taxes. **History:** L. 1996, ch. 226, § 8; July 1.