

19-2786d. Same; annexation of district by city; inclusion of district in newly incorporated city; liability of city; special assessments. (a) When all of the territory within an improvement district is annexed by an incorporated city, such city shall take over all properties and assets and shall assume all debts, liabilities and obligations, and shall perform all functions and services in such district and after such annexation such district shall be abolished. The governing body of such city shall, by ordinance, designate the date upon which the city shall take over and such district shall be abolished, but in no event shall such date be later than 90 days after the effective date of such annexation. The city so annexing an improvement district shall assume and pay, as a general obligation of such city, all special assessments which may have been levied against specific lots, parcels or tracts of property within such improvement district by such improvement district except special assessments for streets, lateral sewers and water distribution systems. Real property within the district shall be discharged from the lien of any special assessments or taxes or special taxes levied to pay for the cost of improvements, except special assessments or special taxes which were levied for the purpose of paying for street improvements, lateral sewers or a water distribution system. Any individual taxpayer who owns property within such improvement district shall have the power to bring suit to force any such city to abide by and carry out the terms and provisions of this section.

(b) Upon incorporation of a city which includes all of the territory within an improvement district, such city shall take over all properties and assets and shall assume all debts, liabilities and obligations of the district, and shall perform all functions and services in such district. After such incorporation the district shall be abolished. The governing body of the newly incorporated city shall, by ordinance, designate the date upon which the city shall take over and when such district shall be dissolved, but in no event shall such date be later than 90 days after the election of the governing body of such city. Such city shall assume and pay, as a general obligation of such city, all special assessments which may have been levied against specific lots, parcels or tracts of property within such improvement district by such improvement district except special assessments for streets, lateral sewers and water distribution systems. Real property within the district shall be discharged from the lien of any special assessments or taxes or special taxes levied to pay for the cost of improvements, except special assessments or special taxes which were levied for the purpose of paying for street improvements, lateral sewers or a water distribution system. Any individual taxpayer who owns property within such improvement district shall have the power to bring suit to force any such city to abide by and carry out the terms and provisions of this section.

History: L. 1959, ch. 139, § 9; L. 1981, ch. 121, § 1; April 28.