

**370.19 TAXES; LEVY; COLLECTION.**

No transfer of territory under this chapter shall affect the collection of taxes levied at the date of the filing of the petition. The taxes shall be collected by the officers of the original county, and all money remaining in or coming into the treasury of the original county, or into the possession of any county officer, and belonging to any town, school, or road district in the territory transferred, shall be apportioned and paid to the town or district in the same manner as if the town or district had remained a part of the original county. After the filing of the petition no county tax shall be extended, by or on behalf of the original county, upon any property within the territory proposed to be transferred, unless and until the proposed change has been rejected.

**History:** (618) *RL s 391*; 1985 *c 109 s 1*