

**19-2716. Formation of taxing district for fire protection and street lighting; petition; enlargement of boundaries, when.** When the resident owners of fifty-one percent (51%) or more of the land located in an unincorporated town or village, which land is occupied in platted lots and blocks or in tracts consisting of five (5) acres or less, and consisting of five (5) or more such adjoining tracts, shall present a petition to the board of county commissioners of the county within which such district is located, describing such district by metes and bounds, or by block and lot numbers where platted, and asking that said district be formed into a taxing district for the purpose of furnishing fire protection or street lighting therein, it shall be the duty of the board of county commissioners to investigate such petition and ascertain whether the same is signed by the resident owners of fifty-one percent (51%) or more of the real estate within such district, and if the said board shall find that said petition complies in all respects with the provisions of this act, the said board of county commissioners shall enter an order upon its records declaring said district to have been formed into and to constitute a taxing district for the purpose of levying a tax to furnish fire protection or street lighting therein.

After the establishment of any such district as herein provided, the boundaries of same may be enlarged by the filing with the board of county commissioners of a petition signed by a majority of the resident property owners in the territory proposed to be added to such district. No land shall be included within such taxing district which consists of more than five (5) acres in any one tract, unless the owner thereof shall request in writing to the board of county commissioners that such land be included within such taxing district.

**History:** L. 1927, ch. 170, § 1; L. 1938, ch. 43, § 1; L. 1957, ch. 181, § 1; June 29.