

**§ 153A-304.2. Reduction in district after annexation to Chapter 69 fire district.**

(a) When the whole or any portion of a county service district organized for fire protection purposes under G.S. 153A-301(2) has been annexed into a fire protection district created under Chapter 69 of the General Statutes, then such county service district or the portion thereof so annexed shall immediately thereupon cease to be a county service district or a portion of a county service district; and such district or portion thereof so annexed shall no longer be subject to G.S. 153A-307 authorizing the board of county commissioners to levy and collect a tax in such district for the purpose of furnishing fire protection therein.

(b) Nothing in this section prevents the board of county commissioners from levying and collecting taxes for fire protection in the remaining portion of a county service district not annexed into a fire protection district. This section does not affect the rights or liabilities of the county, a taxpayer, or other person concerning taxes previously levied. (1989, c. 622.)