§ 710. Disposition of taxes and other charges against property in annexed territory. 1. All unpaid or delinquent taxes levied or charges made against or on account of any territory annexed pursuant to this article and existing at the time such annexation takes effect, shall be due and payable and collected in all respects the same as if such territory had not been annexed.

2. Any other taxes levied or other charges made against or on account of any territory annexed pursuant to this article for the fiscal year in which an annexation shall take effect shall be apportioned. The affected local governments may agree to any fair and equitable basis on which such apportionment shall be computed, and such agreement may be incorporated into the agreement, if any, executed pursuant to section seven hundred seven or seven hundred eight of this article.

3. Any taxes levied or other charges made against or on account of any territory annexed pursuant to this article for a fiscal year commencing after the date such annexation takes effect shall be due and payable to and collected by the annexing local government.