§ 182. Effect of incorporation of village or city including lands within a fire district. 1. Whenever any portion of any fire district heretofore or hereafter established shall be incorporated into the corporate limits of any incorporated village or city, the town board or town boards of the town or towns in which such fire district is located, upon the petition of the resident taxpayers of the incorporated portion of such fire district, shall adopt a resolution changing the boundaries of such district by the exclusion therefrom of the incorporated portion of the district, or, upon the petition of the resident taxpayers of the unincorporated portion of such fire district, shall adopt a resolution changing the boundaries of such district by the exclusion therefrom of the incorporated portion of the district, and thereafter such excluded portions of the district shall not be entitled to protection, nor liable to be assessed or taxed for the fire district purposes of such district, but such portion of the total account of the bonded or other indebtedness of such district as the assessed valuation, according to the last preceding town assessment roll, of the territory so excluded and incorporated in such city or village bears to the assessed valuation, according to the last preceding town assessment roll, of the entire territory of such district before exclusion of such part, shall be assumed and borne by the city or village in which such territory is included and paid over from time to time to the treasurer of such district in accordance with the necessary requirements of the district in paying such indebtedness. Such amounts to be paid by the city or village may be levied with the city tax or village tax upon the parcels of land formerly a part of the fire district, or raised by general taxation, as the village board or governing body of the city may determine. Such petition shall be signed, and acknowledged or proved in the same manner as a deed to be recorded, or authenticated in the manner provided by the election law for authentication of a nominating petition, by resident taxpayers owning taxable real property aggregating at least one-half of the assessed valuation of all the taxable real property owned by resident taxpayers of the portion of the district proposed to be continued or by resident taxpayers owning taxable real property aggregating at least one-half of the assessed valuation of all the taxable real property owned by resident taxpayers of that portion of the district incorporated, as such may appear. Valuation for purposes

of this section shall be, as such valuations appear upon the latest completed assessment roll of the town or towns in which such district is located.

2. Whenever any fire district is located entirely within the corporate limits of two or more villages by virtue of incorporation of such villages after the establishment of such fire district and the said villages or either of them have not been excluded from the limits or boundaries of such fire district in accordance with the provisions of subdivision one of this section, the town board and the board of fire commissioners of such fire district shall meet together at least sixty days before the annual meeting of the board of supervisors and estimate the amount necessary and proper to be raised for fire district purposes and shall certify the same to the board of supervisors of the county. Such board shall cause the amount thereof to be assessed and levied on the taxable property of such fire district and collected in the same manner and at the same time and by the same officers as town taxes are assessed, levied and collected and, when collected, the amount thereof shall be paid to the supervisor of the town and by him immediately paid to the treasurer of such fire district.