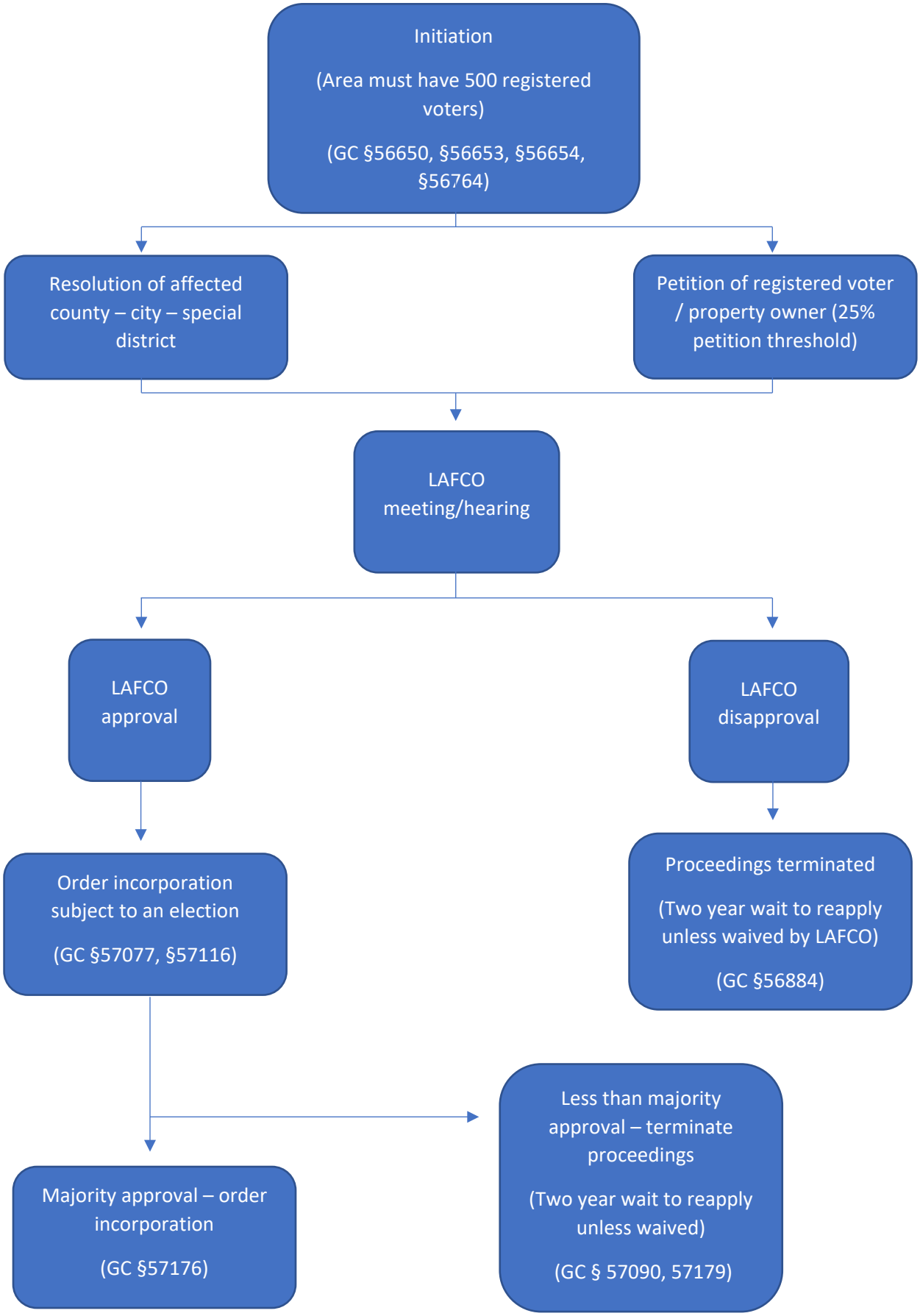City Incorporation or Disincorporation