

68-516a. County unit system; payment over and use of township funds. Upon the adoption of the county road unit system in any county, the township board of any township in such county shall forthwith pay over to the county treasurer of such county any and all unused money or funds or surplus funds in the hands of such township board which have been received or acquired by such township from any source for road purposes or for the purchase of machinery or equipment for the construction and maintenance of roads. Upon receipt of said funds and moneys, the county treasurer shall credit the same to a special fund for each such township and the board of county commissioners shall expend said special fund for the construction and maintenance of roads in the township from which it was received, which expenditure shall be in addition to funds expended by the county in such township from the regular county road and bridge fund.

The county treasurer shall likewise credit and transfer to said special fund of each township all tax moneys in his hands on the date the county road unit system is adopted which were received by him in payment of taxes levied by such township for road purposes and all such taxes thereafter collected by him, and he shall likewise credit and transfer all other moneys in his hands on the date of adoption of the county road unit system which were received by him for the use of such township for road purposes. The provisions of this section shall also be applicable to counties which have adopted the county road unit system prior to the date this act takes effect and to all townships and township boards in such counties.

History: L. 1931, ch. 252, § 1; L. 1949, ch. 345, § 2; March 16.