

68-715. Abandoned road projects; refund of taxes by county commissioners; procedure. Whenever any road project has been inaugurated by petition or otherwise, in accordance with the laws of this state, and the same, or any part thereof, has been abandoned and said projected road not constructed, and whenever the taxpayers of any such road district have paid into the county treasury one or more installments of taxes levied for the construction of such proposed road, the board of county commissioners of any county in this state, where such condition arises, is hereby empowered to refund to each person owning land in such road district, or in the township through which such abandoned road district is located, the amount of taxes paid by them for the construction of said road: *Provided, however,* That before the amount to be refunded to the taxpayers, in said road district and township, entitled to the same, shall be paid, the board of county commissioners shall make an order in which it shall describe specifically the metes and bounds of said abandoned road district and the township or portions of the townships through which said abandoned road district is located and shall also insert in their said order a finding setting forth the name of each taxpayer in said road district and township entitled to a refund of the taxes paid by him and the amount of money which he is entitled to have refunded to him, and said order and findings shall be recorded in the office of the county clerk, and the county clerk is hereby authorized and empowered to draw vouchers upon the county treasurer payable to the persons named in the order and findings of said board of county commissioners for the respective amounts so found to be due to them, and the county treasurer shall pay said vouchers out of the fund held in said abandoned road account: *And provided further,* That the remaining one half of said road fund collected from all of the taxpayers in any such county for the construction of said abandoned road project, shall be transferred from said abandoned road district fund to the general road fund of said county and be used by said county in the improvement of its system of county highways.

History: L. 1923, ch. 237, § 1; Feb. 10; R.S. 1923, 68-715.