

**42-718. Certification of levies to county clerk.** The board of directors shall then levy an assessment against the lands in the district, sufficient to pay interest on outstanding indebtedness, and all other obligations due or to become due during the ensuing year. In determining the total of such assessment and levy the board shall take into consideration revenues derived from other sources than that obtained from the assessment and taxation of district lands. The secretary of the board shall compute and enter in separate columns of the assessment record the respective sums in dollars and cents required for each purpose and each general purpose shall be denominated a separate fund. If the board finds it necessary it may make an assessment levy (1) for expenses of organizing the district, (2) for operation, maintenance and repair of irrigation works, (3) for the payment of salaries of officers and employees and for other general expenses, which assessment shall be called the "general fund."

The secretary shall compute, or cause to be computed, the sum assessed against each tract for each purpose and shall certify to the county clerk of the respective counties wherein said lands are located, the amount of such assessment for each purpose, or fund, levied upon each tract of land by said board. The county clerk shall enter the total amount assessed against each tract of land in the tax list of his county, and shall certify and deliver same to the county treasurer in manner provided for certifying and delivering other tax levies. Such assessments shall be collected by the county treasurer at the same time and in the same manner as other taxes are collected in the county.

**History:** L. 1941, ch. 262, § 18; June 30.