

**24-136. Special emergency fund; transfer of surplus money.** The governing body of any drainage district may establish a special emergency fund to pay the costs and expenses resulting from an emergency within the district. An emergency within the district exists by reason of current injuries to persons or property, or imminent danger thereof, from floods or other injurious action of water in any watercourse within the district. In case of an emergency, the governing body of the district may build new dikes and levees, and repair, expand and strengthen old ones, dig ditches, build jetties, or make any other changes, alterations and additions in existing improvements. The governing body also may build any other new structure or other improvement it deems necessary to solve the problems created by the emergency. Such fund need not be budgeted for expenditure during any year, but the amount thereof shall be stated in the published budget of expenditures of the district. In addition to any levy authorized or limited by law, the governing body may levy annually a special emergency tax on the assessed value of all tangible taxable property within the drainage district. The governing body may transfer, during an emergency, any surplus money from the drainage district general fund to the special emergency fund.

**History:** L. 1983, ch. 118, § 23; July 1.