

**12-148. Same; contract provisions; apportionment of revenues.** Contracts for the payment of service charges in lieu of taxes shall provide for the making of payments thereunder to the county treasurer of the county receiving such payments or the county in which any other taxing subdivision receiving such payments is located. The county treasurer shall apportion and pay moneys from such payments in the following manner: (1) If the contract under which such payment is made with a single taxing subdivision and designates the fund or funds to which such revenue shall be applied, the county treasurer shall place such revenue in the designated fund or funds of such subdivision;

(2) if the contract is made with a single taxing subdivision but does not specify the fund or funds to which the revenue shall be applied the county treasurer shall apportion such revenue among the tangible property tax supported funds of the taxing subdivision, except bond and interest funds, in the proportion that the tax levy for each such fund bears to the total of all tax levies made for all such funds;

(3) if the contract provides for the allocation of such revenue to more than one taxing subdivision but designates the particular funds of such subdivisions to which the same shall be applied, the county treasurer shall allocate such funds in the manner provided in the contract;

(4) if the contract provides for the allocation of such revenue to more than one taxing subdivision but does not designate the fund or funds to which the same shall be applied the county treasurer shall apportion and pay moneys from such payments into the several tangible property tax supported funds of such taxing subdivisions, other than bond and interest funds, in the proportion that the tax levy for each of such funds bears to the total of the tax levies made for such funds of such subdivisions.

**History:** L. 1969, ch. 81, § 2; July 1.