- **24-415.** Organization of board; record of proceedings; treasurer, powers and duties; bond; county treasurer's duties. (a) Except as provided by subsection (b), the directors shall meet after they have been qualified and select from their number a president, secretary and treasurer, and shall also designate one of the members to act as vice-president in case the regular president is absent. The directors shall adopt rules and bylaws to regulate the transaction of business, which they may amend at their pleasure. They shall also adopt a seal, with which all contracts executed by the board shall be authenticated. The president shall preside at all meetings when present and shall execute all contracts in the corporate name of the district. All contracts shall be attested by the secretary and authenticated by the common seal of the corporation. The vice-president shall preside at meetings of the board in the absence of the president. The secretary shall record all transactions and proceedings of the board in a journal which shall at all times be open to inspection by all taxpayers of the district. The journal or copies authenticated by the secretary under the seal of the corporation shall be admitted in all courts as evidence of such proceedings and transactions.
- (b) All moneys received by the county treasurer for and on behalf of any drainage district except moneys received for the retirement of bonds or the payment of interest thereon shall be paid to the treasurer of the drainage district on written orders signed by the president, countersigned by the treasurer, attested by the secretary and authenticated by the seal of the district. The district treasurer shall deposit the moneys of the district in a bank authorized to receive public deposits. The deposits shall be made in the manner provided by law. The treasurer of the district shall give a bond in an amount approved by the board of county commissioners which shall be conditioned on the faithful and proper performance of duty. The treasurer shall keep and shall pay according to law all moneys received as treasurer and shall render a just and true account thereof whenever required by the board of directors or by any provision of law. The treasurer shall deliver over to the successor in office or to any other person authorized by law to receive the same, all moneys, books, papers and other things appertaining thereto or belonging to the office. The treasurer shall pay out of the funds of the district on written orders signed by the president, countersigned by the treasurer, attested by the secretary and authenticated by the seal of the district and shall cancel and retain all orders so paid. The treasurer shall keep an itemized account of all orders paid showing the amount of each order, the person to whom paid and the date of payment.
- (c) The board of directors may designate the county treasurer to act as ex officio treasurer of the district for the purpose of collecting and disbursing taxes and assessments.

The county treasurer shall pay any money of the drainage district on hand upon warrants, signed by the chairperson and attested by the secretary of the board of directors of the district, when presented for payment.

History: L. 1905, ch. 215, § 14; L. 1913, ch. 184, § 4; R.S. 1923, 24-415; L. 1959, ch. 170, § 1; L. 1977, ch. 124, § 1; L. 1983, ch. 118, § 6; July 1.