

**27-205. Payment to subdivisions; refunds to United States, when.** Immediately after receiving a payment in lieu of taxes, the county treasurer shall, without any deduction, apportion and pay it to the several political subdivisions in accordance with the agreement under which the payment was received, notwithstanding any other law controlling the expenditure of county funds. The acceptance by the governing body of a political subdivision of its share of a payment in lieu of taxes shall be construed as an approval of the agreement under which the payment was received. If any governing body shall refuse to accept a political subdivision's share of a payment in lieu of taxes, the county treasurer shall refund the same, without any deduction, to the United States.

**History:** L. 1941, ch. 202, § 5; April 12.