

**80-120. Transfer of township powers and duties to county; procedure; creation of special fund in certain cases.** (a) The township board of any township may adopt a resolution proposing to transfer all powers, duties and functions of the township board to the board of county commissioners of the county in which such township is located. Such resolution shall be submitted to the qualified electors of the township at an election called and held thereon. Such election shall be called and held in the manner provided by the general bond law. If a majority of the voters voting thereon vote in favor thereof, all powers, duties and functions of such township board shall be transferred to the board of county commissioners of the county in which such township is located.

(b) Upon approval of the resolution by the voters, the township board shall pay over to the county treasurer of such county any and all unused money or funds or surplus funds in the hands of such township board which have been received or acquired by such township from any source. Upon receipt of the funds and moneys, the county treasurer shall credit the same to a special fund for each such township unless the board of county commissioners by a 2/3 vote of all members of the board determines that all duties and funds transferred by the township shall be assumed by the county in which case such funds shall be deposited in the county general fund.

If a special fund is created, the board of county commissioners shall expend the moneys in such special fund for the exercise of the powers, duties and functions imposed by law upon township boards in the township from which it was received. The county treasurer shall credit and transfer to such special fund of each township all tax moneys in the treasurer's hands on the date the resolution was approved by the voters which were received by the treasurer in payment of taxes levied by such township for such purposes and all such taxes thereafter collected by the treasurer. The treasurer shall credit and transfer all other moneys in the treasurer's hands on the date the resolution was approved by the voters which were received by the treasurer for the use of such township for such purposes.

(c) Upon approval of the resolution by the voters, the township board shall turn over and deliver to the board of county commissioners of such county any and all assets and property such township has acquired. Following the transfer of all assets and property to the board of county commissioners, the township board of such township shall be and is hereby abolished.

(d) Unless the board of county commissioners determines that all duties and funds of the township shall be assumed by the county as provided in subsection (b), on or before the first Monday in July of each year the board shall prepare a budget of expenditures for the exercise of the powers, duties and functions transferred to the county. The board shall itemize the expenses and amounts and the purposes therefor. Subject to the same limitations imposed by law on township boards, the board of county commissioners are hereby authorized to levy a tax upon all assessed taxable tangible property of the township sufficient to raise the amount for such expenditures. The money derived from such levy shall be deposited in the county treasury and credited to the special fund established pursuant to subsection (b).

**History:** L. 1998, ch. 105, § 1; L. 2008, ch. 163, § 25; July 1.