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CHAPTER 19

County Road Taxes and Assessments

ARTICLE 1

Special Road Taxes

**SECTION 57‑19‑10.** Levy of special county tax for roads.

The governing body of each county may levy annually a sum not exceeding one mill on all the taxable property of the respective counties, which shall constitute a part of the county road fund, to be expended by the governing body in the same manner as is provided by law for the use and expenditure of the commutation tax. Such tax shall be collected at the same time and in the same manner as is provided by law for the collection of taxes levied for ordinary county purposes.

HISTORY: 1962 Code Section 33‑951; 1952 Code Section 33‑951; 1942 Code Section 5838; 1932 Code Sections 1679, 5838; Civ. C. ‘22 Section 2931; Cr. C. ‘22 Section 626; Civ. C. ‘12 Section 1956; Cr. C. ‘12 Section 647; Civ. C. ‘02 Section 1360; Cr. C. ‘02 Section 464; 1896 (22) 237; 1901 (23) 639; 1902 (23) 1012.

**SECTION 57‑19‑20.** Levy of special township tax for roads.

The governing body of any county may cause to be levied a road tax not to exceed one mill on all taxable property of any township in its county when so requested by a written petition signed by two thirds of the freeholders of such township, such tax to be collected as other taxes and to be expended on the roads and highways of such township.

HISTORY: 1962 Code Section 33‑951.1; 1952 Code Section 33‑951.1; 1942 Code Section 5838; 1932 Code Sections 1679, 5838; Civ. C. ‘22 Section 2931; Cr. C. ‘22 Section 626; Civ. C. ‘12 1956; Cr. C. ‘12 Section 647; Civ. C. ‘02 Section 1360; Cr. C. ‘02 Section 464; 1896 (22) 237; 1901 (23) 639; 1902 (23) 1012.

**SECTION 57‑19‑30.** Calling township election for additional special road tax.

The electors of any township who return real or personal property for taxation may levy and collect an annual road tax to supplement any special or other funds for like purposes, in the following manner: Upon the written petition or request of at least one fourth of the resident electors of the township and a like proportion of the resident freeholders of the age of twenty‑one years, as shown by the tax books of the county, being filed with the governing body of the county asking for such tax and stating the rate of the tax levy proposed, which shall not exceed two mills, the governing body of the county shall order the township board of assessors of such township to hold an election at some place within the township, after giving notice of the time and place thereof for at least two weeks in some newspaper published within the county and by posting notice thereof in at least three public places within such township for such length of time, unless there be no newspaper published within the county, in which event the posting of the notices shall suffice.

HISTORY: 1962 Code Section 33‑952; 1952 Code Section 33‑952; 1942 Code Section 5846; 1932 Code Section 5846; Civ. C. ‘22 Section 2938; Civ. C. ‘12 Section 1962; 1902 (23) 1015.

**SECTION 57‑19‑40.** Conduct of election for additional special road tax.

At such election only such electors as return real or personal property for taxation and who exhibit their tax receipts and registration certificates as required in general elections shall be allowed to vote. For the election the township board of assessors shall appoint the managers, and the election shall be conducted as is provided by law for the conduct of general elections. At the election each elector favoring the proposed levy shall cast a ballot containing the word “Yes,” printed or written thereon, and each elector opposed to the levy shall cast a ballot containing the word “No,” printed or written thereon.

HISTORY: 1962 Code Section 33‑953; 1952 Code Section 33‑953; 1942 Code Section 5846; 1932 Code Section 5846; Civ. C. ‘22 Section 2938; Civ. C. ‘12 Section 1962; 1902 (23) 1015.

**SECTION 57‑19‑50.** Proceedings if election favorable to additional special road tax.

Within ten days after such election, if the majority of those voting shall vote for such levy, the board of assessors shall furnish the county auditor with a statement of the amount so levied, and the auditor shall enter such amount in the tax duplicate, and he shall annually, for two years only, enter such amount in the tax duplicates. And the county treasurer shall collect such tax as other county and State taxes. Such levy shall be a lien on the property in such township which shall be subject thereto in case of default of payment.

HISTORY: 1962 Code Section 33‑954; 1952 Code Section 33‑954; 1942 Code Section 5846; 1932 Code Section 5846; Civ. C. ‘22 Section 2938; Civ. C. ‘12 Section 1962; 1902 (23) 1015.

**SECTION 57‑19‑60.** Use of proceeds of additional special road tax.

Any tax so collected shall be used for the improvement of the public roads of the township and shall be paid out by the county treasurer upon warrants drawn by the governing body of the county. Any surplus of such levy remaining in the hands of the county treasurer at the expiration of any fiscal year shall be paid out the next year for the same purpose.

HISTORY: 1962 Code Section 33‑955; 1952 Code Section 33‑955; 1942 Code Section 5846; 1932 Code Section 5846; Civ. C. ‘22 Section 2938; Civ. C. ‘12 Section 1962; 1902 (23) 1015.

**SECTION 57‑19‑70.** Apportionment and expenditure of special levy for road purposes.

The governing body of any county in which there is a special levy on real and personal property for road purposes shall, not later than the first of March in each year, apportion the road fund derived from such special levy to each township upon an equitable basis, and when the tax is levied only in one township, it shall be expended in that township. The road fund so apportioned shall be expended by the road overseer in doing all necessary work upon the public highways, in opening new roads when directed and in building and keeping in repair all bridges that do not exceed twelve feet in length, subject to the general supervision and approval of the governing body of the county.

HISTORY: 1962 Code Section 33‑956; 1952 Code Section 33‑956; 1942 Code Section 5847; 1932 Code Section 5847; Civ. C. ‘22 Section 2939; Civ. C. ‘12 Section 1963; 1902 (23) 1015.

ARTICLE 3

Commutation Taxes

**SECTION 57‑19‑210.** Time for payment.

Except as otherwise provided herein, a commutation tax shall be payable on or before the first day of March of each year.

HISTORY: 1962 Code Section 33‑961; 1952 Code Section 33‑961; 1942 Code Section 5863; 1932 Code Section 5863; Civ. C. ‘22 Section 2954; Civ. C. ‘12 Section 1978; 1911 (27) 165, 170, 184, 186, 187; 1912 (27) 844; 1913 (28) 32; 1914 (28) 729; 1920 (31) 981; 1921 (32) 192; 1936 (39) 1370.

**SECTION 57‑19‑220.** Application of commutation tax.

All moneys paid into the county treasury under a commutation road tax shall be kept separate and apart from the general county fund and, except as otherwise herein directed, shall be exclusively applied by the governing body of the county to repairing the highways and bridges of the county, by contract or otherwise, as may be deemed most expedient. The governing body of any county may use, for other county purposes than repairs of highways, any balance of the road commutation tax remaining in the county treasurer’s hands on the first day of January in each year.

HISTORY: 1962 Code Section 33‑962; 1952 Code Section 33‑962; 1942 Code Section 5841; 1932 Code Section 5841; Civ. C. ‘22 Section 2934; Civ. C. ‘12 Section 1958; 1902 (23) 1013.

**SECTION 57‑19‑230.** Persons in military or naval service of United States exempt from tax.

All persons who may be in the military or naval service of the United States shall be exempted from the payment of the commutation road tax or street tax during the term of their service.

HISTORY: 1962 Code Section 33‑963; 1952 Code Section 33‑963; 1942 Code Section 5865; 1932 Code Section 5865; Civ. C. ‘22 Section 2959; 1918 (30) 853; 1942 (42) 1756; 1944 (43) 1221.

ARTICLE 5

Road Assessments

**SECTION 57‑19‑310.** Assessment on abutting owners for construction of roads on certain land adjacent to Clarks Hill Reservoir.

The governing body of any county may provide for the payment of the cost of construction of roads on any land acquired by such county from the United States and is situate adjacent to the Clarks Hill Reservoir by levying upon the owners of the property immediately abutting the road an assessment in proportion to their share of the cost of the road including interest based on the assessed value of such owners’ property.

HISTORY: 1962 Code Section 33‑871; 1966 (54) 2065.

**SECTION 57‑19‑320.** Auditor shall levy assessment upon completion of roads.

The auditor of the county shall levy such assessment upon the abutting property owners upon the completion of the roads.

HISTORY: 1962 Code Section 33‑872; 1966 (54) 2065.

**SECTION 57‑19‑330.** Payment at time of assessment to avoid payment of interest.

A property owner may at the time the assessment is made pay his proportionate share and thereby avoid the payment of interest.

HISTORY: 1962 Code Section 33‑873; 1966 (54) 2065.

**SECTION 57‑19‑340.** Assessment shall constitute lien.

The assessment upon such property shall constitute a lien having the same priority as the lien for taxes.

HISTORY: 1962 Code Section 33‑874; 1966 (54) 2065.