

**123A.77 SURPLUS COUNTY SCHOOL TAX FUNDS; DISTRIBUTION.**

When, by reason of reorganization of districts, there is a surplus in the county treasury to the credit of the county school tax fund on account of an excessive tax levy already made, and when there is no need for the surplus, the county treasurer shall pay the surplus to the reorganized district upon the order of the county board.

**History:** 1973 c 157 s 1; 1998 c 397 art 5 s 99,104