379.06 APPORTIONMENT OF FUNDS; TAXES.

In case of the division or partition of any town, the funds in its treasury and undistributed town taxes shall be apportioned to the town or towns to which the portions thereof shall be attached, or to the new town or towns established, to the extent the same are collected from the territory so attached or established into a new town. All taxes collected after the division or partition of such town shall when collected be paid to the town in which the property upon which the taxes are collected is located; but taxes levied for the payment of outstanding bonds shall be paid to the town issuing such bonds until such time as the same are paid. When any such county board shall have heretofore or shall hereafter divide or partition any such town it shall apportion to the several parts thereof that portion of the debts of the town represented by outstanding orders or otherwise and the property thereof as may seem to it right and proper, and the apportionment when so made shall be binding upon the parts affected, but shall be subject to review by the district court.

History: *(793) RL s 456; 1909 c 123 s 1*