373.09 CLAIMS AGAINST COUNTY; APPEAL.

When a claim against a county is disallowed in whole or part by the county board, the claimant may appeal to the district court by (1) filing a written notice of appeal in the office of the auditor within 15 days after written notice is mailed to the claimant by the county auditor showing the disallowance of the claim and (2) giving security for costs, to be approved by the auditor. The auditor shall notify the county attorney of the appeal.

When a claim is allowed in whole or in part by the board, no order shall be issued to pay it or any part of it, until three days after the date of the decision. The county attorney may, on behalf and in the name of the county, appeal from the decision to the district court, by filing a written notice of appeal in the office of the auditor within three days after the date of the decision appealed from. Any seven taxpayers of the county may appeal in their own names from the decision to the district court by (1) filing a written notice of appeal stating the grounds in the office of the auditor within three days after the date of the decision appealed from, and (2) giving security to the claimant for the claimant's costs and disbursements. The security shall be approved by a judge of the district court. After filing of a notice of appeal no order shall be issued in payment of the claim until a certified copy of the judgment of the court is filed in the office of the auditor. Upon filing of a notice of appeal, the court has jurisdiction of the parties and of the subject matter, and may compel a return to be made.

History: *(646) RL s 415; 1925 c 317 s 1; 1933 c 191; 1943 c 114 s 1; 1945 c 246 s 1; 1959 c 212 s 1; 1969 c 673 s 1; 1983 c 359 s 54; 1984 c 629 s 1; 1986 c 444*