

**309.47 Anticipatory resolution.**

Such certificates shall be authorized by a duly adopted resolution which shall specify:

1. The secondary road funds, specifying the year or years, which are to be anticipated.
2. The amount of certificates authorized.
3. The denomination of each certificate.
4. The rate of interest which each certificate shall bear which shall not exceed that permitted by [chapter 74A](#), payable annually.
5. The authorization of the chairperson of the board of supervisors and of the county auditor, respectively, to sign and countersign such certificates.

[C31, 35, §4644-c49; C39, §~~4644.47~~; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §309.47]

Referred to in [§331.402](#), [331.478](#)