

**298.11 Apportionment of school funds.**

1. The county auditor shall, on the first Monday in April and the first Monday in October of each year, apportion the school tax, together with rents on unsold school lands to which the county is entitled as shown in notice from the director of the department of administrative services, and all other moneys in the hands of the county treasurer belonging in common to the schools of the county and not included in a previous apportionment, among the corporations in the county in the manner provided by law.

2. The county auditor shall immediately notify the county treasurer of such apportionment and of the amount due thereby to each corporation.

3. The county treasurer shall thereupon give notice to the president of each corporation, and shall pay out such apportionment moneys in the same manner that the county treasurer is authorized to pay other school moneys to the treasurers of the several school districts.

[R60, §1966, 2060, 2061; C73, §1781, 1782, 1841; C97, §2808; S13, §2808; C24, 27, 31, 35, 39, §4396; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §298.11]

[86 Acts, ch 1016, §6](#); [2003 Acts, ch 145, §286](#); [2017 Acts, ch 54, §76](#)

Referred to in [§331.502](#), [331.552](#)