

**311.23 Payment of construction costs.**

1. The total cost of any secondary road assessment district project shall in the first instance be paid out of the county treasury. Any assessments which are paid in cash, and in anticipation of which assessments no certificates have been issued, shall be transferred to the county treasury.

2. If no special assessment certificates are issued and sold on account of any particular secondary road assessment district, the special assessments on lands included in that district, and the interest on the assessments when collected, shall be transferred to the secondary road fund of the county. If certificates are issued and sold in anticipation of the special assessments levied on a district, the proceeds of the certificates shall be credited to the county treasury. In that event, the special assessments in anticipation of which certificates have been issued, and the interest on the assessments shall, when collected, be used to retire the certificates.

[C24, 27, 31, 35, 39, §4752; C46, §311.9; C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §311.23]  
[83 Acts, ch 123, §114, 209](#); [2020 Acts, ch 1062, §94](#); [2021 Acts, ch 76, §58](#)

Referred to in [§331.429](#)