

TITLE 40  
HIGHWAYS AND BRIDGES

CHAPTER 10  
WARRANTS

40-1001. COUNTERSIGNING, DRAWING AND PAYMENT. (1) The secretary of a highway district shall countersign all drafts and warrants on the highway district treasury, and no payment of district funds shall be made except on a draft or warrant countersigned by him. He shall not countersign any draft or warrant until he has found that payment has been legally authorized, that the money for it has been duly appropriated and that the appropriation has not been exhausted.

(2) Warrants shall be drawn by and countersigned upon the order of the chairman of the highway commissioners, or in his absence, the other highway commissioners. No drafts or warrants shall be drawn except upon appropriation of the highway commissioners, nor in excess of the moneys actually in the district treasury. Warrants may be issued in anticipation of the collection of taxes, but not in excess of the amount of the levy, nor shall any warrants be issued, nor indebtedness incurred in anticipation of the levy, except as provided in section [40-816](#), Idaho Code.

(3) When a warrant is presented for payment, if there is money in the treasury for the purpose, the treasurer must pay the same and write on the face of it, "paid," the date of payment and sign his name.

[40-1001, added 1985, ch. 253, sec. 2, p. 642.]

40-1002. NONPAYMENT -- CALL. When any warrant is presented to the district treasurer for payment, and it is not paid for want of funds, the treasurer must indorse on the back of the warrant, "not paid for want of funds," and shall write upon it the date of presentation and sign his name. Warrants indorsed by the treasurer shall draw interest at the rate established by the district board from the date of indorsement until paid.

[40-1002, added 1985, ch. 253, sec. 2, p. 642.]

40-1003. NOTICE OF CALL. The district treasurer shall provide himself, at the expense of the district, with a bulletin board, across the top of which shall be painted or inscribed the words, "... highway district warrant bulletin." It is the duty of the treasurer to keep the bulletin board conspicuously, securely and permanently in place in his office, and upon it place in a manner which will insure continuous notice of not less than sixty (60) days all notices issued by him, whether written or printed, calling for the presentation of district warrants for payment.

[40-1003, added 1985, ch. 253, sec. 2, p. 642.]

40-1004. NOTICE TO BE MAILED. Whenever there is an amount to the credit of the district fund as shown by the books of the treasurer sufficient to pay the warrant or warrants next entitled to payment, the treasurer shall immediately place in his office a notice that the warrant or warrants will be paid on presentation, stating the number and series of the warrants. The treasurer shall send, by mail, to the record holder of the warrant notice that the warrant will be paid on presentation.

[40-1004, added 1985, ch. 253, sec. 2, p. 642.]

40-1005. INTEREST CEASES TEN DAYS AFTER CALL. Interest on any warrant shall cease on the expiration of ten (10) days from the time of the posting of the notice. For all sums which may be paid by the treasurer, as interest on any warrant, after the expiration of ten (10) days from the earliest date at which there were sufficient funds with which to have called and paid the warrant, the treasurer and his sureties shall be liable upon his official bond.

[40-1005, added 1985, ch. 253, sec. 2, p. 643.]

40-1006. WARRANTS BEARING INTEREST -- DUTIES AND ACCOUNTS OF TREASURER. When the treasurer pays any warrant on which interest is due, he must note on the warrant the amount of interest paid and enter on his account the amount of the interest distinct from the principal.

[40-1006, added 1985, ch. 253, sec. 2, p. 643.]