

shall be estimated after the completion of said improvements be apportioned as follows:

(a) If any portion of the cost of said improvements is provided for by the receipt of Federal aid or donations from other sources, the same shall be applied to the cost of the improvements to the extent for which the same are given.

(b) That the remainder of the cost shall be apportioned: Fifty per cent (50%) to this County; twenty-five per cent (25%) to the taxable property within the Township or townships in which the benefit district is situated, divided according to the area of the benefit district in each township; and twenty-five per cent (25%) among the several tracts of land within the benefit district, designated on the map, according to the benefits accruing to the real property & improvements thereon within the limits shown by said map; and that, after the completion of the improvements & the application of Federal aid & other donations & the ascertainment of the apportionment of costs to be charged against the County & the taxable property of the Township or townships & the amount assessed against the land tracts of land within the benefit district, bonds be issued by the County Commissioners as required by Section 9 of Chapter 245, and that said bonds or the proceeds thereof shall be used in paying the remaining outstanding warrants for said improvements.

In addition to the above the board of County Commissioners shall cause to be constructed all necessary bridges upon said road & roads, the cost of which shall exceed \$2,000, or that shall have a span of twenty feet or more all such bridges shall be paid for by the County out of its County bridge fund and with the assistance of such Federal aid as may be granted for said bridges.

Commissioner Horner moved the adoption of the order & resolution as appearing above, which motion was seconded by Commissioner Andrews & a vote being taken, Commissioners approved. Horner & Commissioner Andrews voted aye & not any vote having been cast as against the adoption of the order & resolution (Chairman then declared it carried).

The County Clerk was instructed to send a certified copy of the above order & resolution to the Kansas State Highway Commission.

County Attorney Wilson submitted the following opinion under Board:

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