

**§ 139-45. Extraterritorial powers of counties.**

A county which has been authorized to levy a watershed improvement tax, whether pursuant to Article 3 of General Statutes 139 or by special act or otherwise, may take any authorized watershed action and may expend funds for any authorized watershed purpose (including acquisition of real and personal property, easements, options, or other interests in real property) outside as well as inside the boundaries of the county, if the board of county commissioners finds that substantial flood prevention, drainage or water supply benefits will accrue to property located within the boundaries of the county as a result of such action or expenditure. The board of county commissioners may delegate to a watershed improvement commission the function of making such findings, either generally or in a particular case. (1967, c. 987, s. 7.)