

CHAPTER 384

COUNTY AUDITOR

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384.01 ELECTION; PERSONS ELIGIBLE. A county auditor shall be elected in each county, who shall hold his office for the term of two years from the first Monday of January next succeeding his election and until his successor qualifies. No county surveyor, or county treasurer shall be eligible to such office.

[R. L. s. 481] (823)

NOTE: See Hoffman v Downs, 145 M 465, 177 NW 669.

384.02 BOND. Each county auditor, before entering upon the duties of his office, shall give a bond to the state to be approved by the county board in such penal sum not less than \$5,000 nor more than \$20,000 as such board requires, conditioned for the faithful discharge of the duties of his office, upon which shall be endorsed his oath of office. The bond so endorsed shall be filed and recorded in the office of the register of deeds.

[R. L. s. 482; 1943 c. 387 s. 1; 1945 c. 437 s. 1] (826)

384.03 MALFEASANCE; SUSPENSION. If any county auditor shall fail to make settlement or pay over all moneys with which he stands charged, at the time and in the manner prescribed by law, or misapplies any money which comes into his possession in the discharge of his official duties, the county board shall commence an action against him and his sureties, and cause a copy of the complaint in such action to be forthwith furnished to the governor; and, if it alleges any of the acts hereinbefore recited, he shall suspend such auditor temporarily, and cite him to appear and show cause why the suspension should not continue during the pendency of the action. At the hearing either party may produce competent evidence by affidavits or otherwise and if there appear to be reasonable grounds to support the complaint, the suspension shall be continued during the pendency of the action; otherwise such auditor shall be restored to office. If restored, he shall not be deprived of his salary during the period of suspension and his reasonable expenses in defending himself on the hearing before the governor shall be paid by the county. If, upon the trial of such action, the auditor is adjudged guilty of any neglect of duty or offense charged in the complaint, the office shall be deemed vacant.

[R. L. s. 483] (827)

384.04 ACTION ON BOND. An action may be brought against any county auditor and the sureties on his official bond in the name and for the use of the state or for the use of any county or person injured by his official misconduct or omission.

[R. L. s. 484] (828)

384.05 FAILURE TO QUALIFY. If any person elected to the office of county auditor shall not give the bond and take the oath required by law on or before the first Monday in January next after his election, it shall be deemed a refusal to serve.

[R. L. s. 485] (829)

384.06 TO ATTEND MEETINGS CALLED BY COMMISSIONER OF TAXATION. The county board of each county shall audit and, if found correct, allow duly itemized and verified claims of the county auditor and county treasurer for

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actual and necessary expenses incurred and paid by him in attending any meeting called by the commissioner of taxation to confer in regard to assessments and taxation.

No such claim shall be audited or allowed unless the written request of the commissioner of taxation for such conference is attached to and made a part thereof.

[1919 c. 428 ss. 1, 2; 1941 c. 344] (824, 825)

384.07 DISABILITY; TEMPORARY APPOINTMENT. When any county auditor having no deputy is, or when both auditor and deputy are, unable to perform the duties of such office within the time prescribed by law the county board shall appoint some suitable person to perform such duties during such disability and may require of such person sufficient security for the faithful discharge of the duties of the appointment.

[R. L. s. 486] (830)

384.08 DEPUTIES. Any county auditor may by certificate in writing appoint deputies who, before entering upon their duties, shall file with the register of deeds such certificates, with their oaths of office endorsed thereon. Such deputies may sign all papers and do all other things which county auditors may do. Auditors shall require bonds of their deputies in such amount and with such sureties as they deem proper, shall be responsible for their acts, and may revoke their appointment at pleasure.

[R. L. s. 487] (831)

384.09 CLERK OF COUNTY BOARD. The county auditor by virtue of his office shall be clerk of the county board, keep an accurate record of its official proceedings, carefully preserve all documents, books, records, maps, and other papers required to be deposited in his office, and annually prepare a financial statement of the county, unless otherwise ordered by the board. He shall present at each regular meeting of the board a statement in writing showing the amounts levied for the various county purposes for the current year, together with the actual cash balance, if any, remaining to the credit of each fund at the date of such meeting, and the amounts, if any, still unpaid on account of contracts already entered into by the board. Each statement shall be embodied in, and form a part of, the minutes of the official proceedings of the board.

[R. L. s. 488] (832)

384.10 CERTAIN RECORDS TRANSCRIBED. When it shall be made to appear to the satisfaction of the county board of any county that any book of record in the office of the county auditor or county abstract clerk of such county, through age, injury, use, or other cause, has become unfit for record purposes and because of such condition are liable to destruction, it shall be the duty of the auditor or county abstract clerk of the county to make a transcript of such records in suitable books to be provided by the county for that purpose.

When such transcripts have been completed the same shall be compared with the original record and the auditor or county abstract clerk shall duly certify under his hand and seal at the end of each book that the records therein contained to date of signature are true and correct transcripts of the original records. Such transcripts shall then have the same force and effect as the original records.

For the transcribing of such records the county auditor or county abstract clerk shall be allowed such amounts for extra help as to the board may seem just, proper, and necessary, such extra help to be hired by him at his direction as to their appointment and the rates of their compensation, respectively, and paid by his warrants on the county treasury.

[1905 c. 295 s. 1; 1923 c. 278] (833)

384.11 DELIVERY TO SUCCESSOR. On going out of office, any county auditor shall deliver to his successor all moneys, books, records, maps, documents, papers, vouchers, and other property in his hands belonging to the county; and, in case of his death, his personal representatives shall in like manner deliver to his successor all such property.

[R. L. s. 489] (834)

384.12 ACCOUNT WITH TREASURER. The county auditor shall keep an accurate account current with the treasurer of his county, and, when any person

shall deposit with him any receipt given by the treasurer for money paid into the treasury, he shall file the same in his office and charge the treasurer with the amount thereof.

[R. L. s. 490] (835)

384.13 CLAIMS, HOW PAID; DISBURSEMENTS; WARRANTS. No claims against the county shall be paid otherwise than upon allowance of the county board, upon the warrant of the chairman thereof, attested by the county auditor, except in those cases in which the precise amount is fixed by law, or is authorized to be fixed by some other person, officer, or tribunal, in which cases the same shall be paid upon the warrant of the auditor, upon the proper certificate of the person, officer, or tribunal allowing the same. No money shall be disbursed by the county board, or any member thereof, but only by the county treasurer upon the warrant of the chairman of the county board, attested by the auditor, specifying the name of the party entitled to the same, on what account and for what purpose issued, upon whose allowance, if not fixed by law, and the fund from which it is payable. If in payment for services, the specific time for which the same were rendered shall be therein stated, and all orders and warrants shall be progressively numbered, and the number, date, and amount of each, the name of the person to whom payable, and the specific time for which any service was rendered, shall, at the time of issuing the same, be entered in a book to be kept by the auditor for that purpose.

[R. L. s. 491] (836)

384.14 DESTRUCTION OF RECORDS. The auditors of the several counties are authorized, with the consent and approval of their county boards and judge of the district court, to destroy the following vouchers, files, records, and papers of their offices at the time and under the conditions herein specified:

(1) Claims and vouchers paid by the county more than ten years prior to such destruction;

(2) Receipts for taxes paid more than ten years prior thereto;

(3) Treasurers' checks paid more than ten years prior thereto;

(4) Receipts for mortgage registration taxes paid more than ten years prior thereto;

(5) Miscellaneous receipts, delinquent tax statements and miscellaneous papers and correspondence bearing dates more than ten years prior thereto;

(6) With written approval of the treasurer county warrants paid more than ten years prior thereto; and

(7) All ballots and election returns, except the abstracts of the county canvassing board, two years after the date of the election.

The auditor, instead of personally destroying any miscellaneous papers and correspondence, or any other documents, instruments, or papers which may be of historical value, shall forward the same to the historical society, St. Paul, Minnesota, and such society is authorized to permanently preserve any matter found therein deemed by it to be of historical value and to destroy all other documents, papers, and matters so received by it.

[1927 c. 275; 1929 c. 66 s. 1; 1939 c. 201] (836-1)

Note: Clause (7) differs from section 205.81, the time stated therein is one year after the date of the election.

384.141 DESTRUCTION OF CERTAIN RECORDS. The county auditor may destroy local assessment books for sprinkling, oiling, grass and trees and water for years prior to the year 1936 and thereafter when such records are more than ten years old, on file in his office, and may also destroy real and personal property assessment books and real and personal property tax duplicate books for years prior to 1926.

[1947 c 160 s 1]

384.15 SALARIES AND CLERK HIRE. County auditors shall receive, in full compensation for all services rendered by them in their official capacity, annual salaries, regulated by the assessed valuation of real and personal property for purposes of taxation in their respective counties, as fixed by the state board of equalization for the preceding year, as follows:

(1) In counties where such valuation does not exceed \$4,000,000, \$1,200;

(2) In counties where such valuation is more than \$4,000,000 and does not exceed \$6,000,000, \$1,500;

(3) In counties where such valuation is more than \$6,000,000 and does not exceed \$10,000,000, \$2,000;

(4) In counties where such valuation is more than \$10,000,000 and does not exceed \$26,000,000, \$2,500;

(5) In counties where such valuation is more than \$26,000,000 and does not exceed \$40,000,000, \$3,000.

The county auditor shall be allowed for clerk hire one-fifth of one mill on each dollar of assessed valuation, not exceeding \$5,000,000; and on all sums in excess of \$5,000,000 one-tenth of one mill on each dollar; to be paid monthly out of the county treasury upon the order of the county auditor, accompanied by his certificate that the service has been rendered and no allowance for such clerk hire shall be made or received in any case except for services actually rendered. This section shall not apply to counties having a population of more than 40,000, nor to any county where such salary or clerk hire is now fixed by special law, or by any law classifying counties otherwise than according to their assessed valuation alone, and this section shall not reduce the salary or clerk hire in the office of county auditors during the term for which he is or was elected.

In all cases where the salary of the county auditor has been, or may hereafter be, decreased because of a reduction in the assessed valuation, the board of county commissioners is hereby authorized to fix his salary in an amount equal to that received prior to such reduction in the assessed valuation.

This section shall not be construed as expressly or impliedly repealing any act previously enacted at the 1927 session of the legislature of the state of Minnesota which deals with the subject matter herein referred to.

[R. L. s. 492; 1919 c. 269; 1921 c. 494; 1925 c. 146; 1927 c. 383] (837)

384.151 AUDITORS IN COUNTIES HAVING LESS THAN 50,000 INHABITANTS. Subdivision 1. **Salary schedule.** The county auditors in all counties of the state with less than 50,000 inhabitants according to the last federal census, shall receive as compensation for services rendered by them for their respective counties, annual salaries, based on the population according to the then last preceding federal census, the taxable valuation of real and personal property, exclusive of money and credits, as reported in the abstract of tax lists for the preceding year, and the number of full or fractional congressional townships, as follows:

(a) In counties with less than 6,500 inhabitants \$2,400 and \$250 for each \$1,000,000 taxable valuation or major fraction thereof and \$5.00 for each full or fractional congressional township, with the aggregate not to exceed \$2,850;

(b) In counties with 6,500 but less than 12,000 inhabitants \$2,550 and \$200 for each \$1,000,000 taxable valuation or major fraction thereof and \$5.00 for each full or fractional congressional township, with the aggregate not to exceed \$3,300;

(c) In counties with 12,000 but less than 16,000 inhabitants \$2,800 and \$100 for each \$1,000,000 taxable valuation or major fraction thereof, and \$5.00 for each full or fractional congressional township, with the aggregate not to exceed \$3,450;

(d) In counties with 16,000 but less than 21,000 inhabitants \$3,000 and \$100 for each \$1,000,000 taxable valuation or major fraction thereof, and \$5.00 for each full or fractional congressional township, with the aggregate not to exceed \$3,600;

(e) In counties with 21,000 but less than 30,000 inhabitants \$3,200 and \$75 for each \$1,000,000 taxable valuation or major fraction thereof, and \$5.00 for each full or fractional congressional township, with the aggregate not to exceed \$3,800;

(f) In counties with 30,000 but less than 40,000 inhabitants \$3,500 and \$50 for each \$1,000,000 taxable valuation or major fraction thereof, and \$5.00 for each full or fractional congressional township, with the aggregate not to exceed \$3,900;

(g) In counties with 40,000 but less than 50,000 inhabitants \$3,750 and \$50 for each \$1,000,000 taxable valuation or major fraction thereof, and \$5.00 for each full or fractional congressional township, with the aggregate not to exceed \$4,200;

(h) The maximum to be allowed on the basis of area under the provisions of the foregoing classifications shall not exceed \$100.

Subd. 2. **Increase or decrease.** In any county where the county board has heretofore adjusted the salary of the county auditor under the provisions of Minnesota Statutes 1945, Section 384.152, the percentage of increase or decrease provided in such adjustment shall apply to the maximum amounts specified in Section 384.151 until revoked or adjusted at a different amount by the county board.

Subd. 3. **Application to section 384.151.** This section shall not be construed as repealing or superseding any other act, relating to the same subject, enacted by the

1949 session of the legislature, nor shall it be construed as repealing any existing law which provides for a higher salary in any county than the amount provided in section 384.151.

Subd. 4. Effective for term. The annual salary of the county auditor of any county established by the provisions of this section shall be effective only for a period of two years, commencing on May 1, 1949, and terminating on May 1, 1951.

[1945 c 281 s 1; 1949 c 398 s 1, 2, 3, 4]

384.152 DUTIES OF COUNTY BOARD IN CERTAIN INSTANCES. In any county where the county auditor is now receiving a higher salary, under the provisions of any law heretofore enacted, than the amount provided under the provisions of sections 384.151 to 384.155, the county board, may in its discretion, increase the salary of such auditor in an amount which will bring his salary up to the amount received at the time of the passage of Laws 1945, Chapter 281, and if circumstances or economic conditions should hereafter exist in any county of sufficient importance to convince the county board that the salary of the county auditor should be increased or decreased, it may, by resolution, increase or decrease such salary in an amount it may consider proper, but such increase or decrease shall in no case be more than 15 per cent of the amount granted such auditor under the provisions of section 384.151. Whenever the county board increases or decreases the salary of a county auditor, it shall also have authority to revoke or terminate such increase or decrease whenever it is convinced that such increase or decrease is no longer necessary or justifiable.

[1945 c. 281 s. 2]

384.153 LIMITATION UNDER LAWS 1943, CHAPTER 597. No county auditor shall hereafter be entitled to additional compensation under the provisions of Laws 1943, Chapter 597.

[1945 c. 281 s. 3]

384.154 REPEAL. Except as otherwise herein provided, all existing acts or parts of acts, which relate to salaries of county auditors, in all counties of the state having less than 50,000 inhabitants according to the last federal census are hereby repealed in so far as they are inconsistent with sections 384.151 to 384.155.

[1945 c. 281 s. 5]

384.155 FEES IN ADDITION TO SALARY. Nothing in sections 384.151 to 384.155 shall limit the right of any county auditor to collect and retain any fees, per diem payment, or other payment which he is now authorized by any other provision of law to collect and retain in addition to the stated amount of his annual salary.

[1945 c. 281 s. 6]

384.16 CLERK HIRE IN CERTAIN COUNTIES; MINIMUM CLERK HIRE IN ALL COUNTIES. The county auditor shall be allowed for clerk hire one-fifth of one mill on each dollar of assessed valuation, not exceeding \$5,000,000; on all sums in excess of \$5,000,000, one-tenth of one mill on each dollar; to be paid monthly out of the county treasury on the order of the county auditor, accompanied by his certificate, that the service has been rendered and that no allowance for such clerk hire shall be made or received in any case, except for services actually rendered; provided, that the above provisions of this section shall not apply to counties having a population of less than 30,000 or more than 40,000 nor to any county of the class herein referred to where such salary or clerk hire is now fixed by special law; and in any county where the public service would appear to demand it, the county commissioners may grant an additional sum for clerk hire in the office of the county auditor when such additional sum has been approved by the attorney general and the public examiner, providing that in every county of the state the auditor shall be allowed at least \$600 for clerk hire.

[1911 c. 325 s. 1; 1915 c. 108 s. 1] (837-1)

384.17 VERIFIED STATEMENT IN CERTAIN COUNTIES. In counties having a population of more than 75,000, the county auditor shall file in his office, on the first Monday of each month, a verified statement, giving the name of every employee in his office, the general nature of the service rendered by him, and the amount paid therefor; also showing all business done in his office during the preceding month for which fees have been charged, the amount of fees received, and the amount of such fees remaining unpaid. All such fees shall, on the first Monday in each month, be turned into the county treasury.

[R. L. s. 493] (838)