

CHAPTER 385

COUNTY TREASURER

Sec.	
385.01	Election; persons not eligible
385.02	Deputies; bonds
385.03	Failure to qualify
385.04	Accurate account kept
385.05	Receipt and payment of money
385.06	Accounts audited
385.07	Funds, where deposited
385.08	Capital stock
385.09	Bonds of depositories
385.10	Proposals by banks
385.11	Sureties
385.12	Deposit in official capacity; failure
385.13	Public funds kept separate
385.14	Insurance, loss by robbery or burglary
385.15	Payment
385.16	Compensation mileage of board of auditors
385.17	Neglect of duty
385.18	Exemption from liability
385.19	Accounts exhibited
385.20	Failure to settle
385.21	Action against
385.22	Removal
385.23	Money collected

Sec.	
385.24	Refusal to execute process
385.25	Proceedings against deputy
385.26	New bond; insolvency of surety
385.27	Failure to give bond
385.28	Not to speculate in orders or warrants
385.29	Not to lend funds
385.30	To prosecute bonds
385.31	Payment of county orders or warrants
385.32	Transfer of funds to avoid interest on warrants drawn on insufficient fund
385.33	Laws not repealed
385.34	To deposit orders; auditor's duty
385.35	Allowances
385.36	Fees, mileage
385.37	Salary; clerk hire
385.373	Classification of counties for salary purposes
385.374	Adjustment of salaries; additional compensation
385.38	Employees, pay in certain counties; fees
385.39	Moneys and books delivered to successor
385.40	Publication of notice when taxes become delinquent
385.41	To prepare and publish notice

385.01 ELECTION; PERSONS NOT ELIGIBLE. A county treasurer shall be elected in each county, whose term of office shall commence on the first Monday of January next succeeding his election and continue for two years and until his successor qualifies. No person holding the office of county attorney, sheriff, register of deeds, county auditor, or county commissioner at the time of any election shall be eligible to the office of county treasurer at that election.

[R. L. s. 494] (839)

385.02 DEPUTIES; BONDS. Subdivision 1. **Appointment of deputies.** County treasurers may by certificate in writing appoint one or more 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 treasurers may themselves do.

Subd. 2. **Bonds.** Before he enters upon the duties of his office the county treasurer, every deputy county treasurer and every employee in the office of the county treasurer shall give bond, to be approved by the county board, and in such sum as the board directs. In counties of over 150,000 inhabitants, the bond of the county treasurer shall not be less than \$500,000, unless the surety is a corporation duly authorized by law to be surety, in which case it shall be not less than \$250,000. Such bond shall be payable to the state, conditioned that he shall faithfully execute the duties of his office, and for the safe-keeping and paying over according to law of all moneys which come into his hands for state, county, town, school, road, bridge, poor, and all other purposes.

In lieu of the individual bonds required for deputies and employees in the office of the county treasurer a schedule or position bond or undertaking may be given in the respective amounts so required conditioned as above and upon a form to be prescribed by the commissioner of administration.

The county board shall pay the premiums upon such bonds or undertakings out of the treasury of the county in cases where the surety is a corporation duly authorized by law to be surety.

[R. L. s. 495; 1923 c. 293; 1927 c. 406; 1935 c. 273; 1939 c. 164] (839-1, 840)

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

[R. L. s. 496] (841)

385.04 ACCURATE ACCOUNT KEPT. The county treasurer shall keep a full and accurate account of all moneys by him received, showing the amount thereof, the time when, by whom, and on what account paid. He shall keep his books so as to show the amount received and paid on account of separate and distinct funds or appropriations, which he shall exhibit in separate accounts, and every warrant shall be paid only from the cash on hand in the fund from which it may be properly payable. In case of payments of money under any special contract entered into by the county board, such payments shall be kept separate under the name of the particular contract on account of which it was made, and under the general title of the fund from which such warrant is payable. No money received for taxes charged in the duplicate of the current year shall be entered by the treasurer on his account with the county until he makes his annual settlement with the county auditor and county board in each year. The treasurer's books shall be provided at the expense of the county.

[R. L. s. 497] (842)

385.05 RECEIPT AND PAYMENT OF MONEY. The county treasurer shall receive all moneys directed by law to be paid to him as such treasurer and pay them out only on the order of the proper authority. All moneys belonging to the county shall be paid out upon the order of the county board, signed by the chairman thereof, and attested by the county auditor, or upon the warrant of the county auditor upon the presentation to him of the proper certificate of the person or tribunal allowing the same, and not otherwise. All moneys due the state, arising from the collection of taxes or from other sources, shall be paid upon the draft of the state auditor, drawn in favor of the state treasurer, and a duplicate copy of the receipt for payment of such draft shall be forwarded by the state treasurer to the county auditor, who shall preserve the same, and credit the county treasurer with the amount thereof. The county auditor shall issue his warrant in favor of the state for the amount of such draft and the county treasurer shall pay the warrant forthwith without endorsement thereof by the state treasurer or other state official, and without expense to the state for collection charges.

[R. L. s. 498; 1919 c. 417] (843)

385.06 ACCOUNTS AUDITED. The chairman of the county board, the county auditor and clerk of the district court in each county shall constitute a board of auditors; the chairman of the county board shall be chairman, and the clerk of the district court shall be clerk of the board of auditors, and the board shall meet on the call of the chairman or of any two members of said board; and it shall be the duty of such board to carefully examine and audit the accounts, books, and vouchers of the county treasurer and count and ascertain the kind, description, and amount of funds in the treasury of such county, or belonging thereto, at least three times each year, without previous notice to the treasurer. The board shall make report thereof, and of its acts and doings in the premises, to the county board, at its next meeting thereafter, and publish the result in at least one newspaper in the county. Such board of auditors shall also witness and attest the transfer and delivery of accounts, books, vouchers, and funds by each outgoing treasurer to his successor in office and report the same to the county board at its next meeting thereafter.

[R. L. s. 499; 1909 c. 22 s. 1] (844)

385.07 FUNDS, WHERE DEPOSITED. All county funds, as soon as received, shall be deposited by the county treasurer in the name of the county in one or more banks designated by the board of auditors, who, before designating such depository, shall advertise in one or more newspapers published in its county, or if, in its opinion, the public interests require, in other counties, for at least two weeks for proposals. Such proposals shall state what security will be given to the county for the funds so deposited, and what interest allowed on monthly balances, on condition that such funds, with accrued interest, shall be held subject to draft and payment at all times on demand. Any such proposal shall also state what interest will be allowed on moneys deposited for any certain or definite period of time, naming such period, on the condition that such funds with accrued interest shall be held subject to draft and payment at the expiration of the period of deposit. If, after making such designation, such board of auditors deems the surety given insufficient, it may require a new bond, or if, in its opinion, the public interests require, may vacate, revoke, or modify any such designation, and again advertise and designate a depository.

In lieu of deposits in banks the treasurer, upon direction of the county board of auditors shall purchase securities issued by the Government of the United States with maturity within 15 months after purchase. Interest and profits which accrue from such investment shall, when collected, be credited to the general revenue fund of the county. Losses which result from such investment shall be chargeable to the general revenue fund of the county and not to the county treasurer or the board of auditors.

[R. L. s. 500; 1907 c. 352 s. 1; 1945 c. 559 s. 1; 1947 c. 29 s. 1] (846)

385.08 CAPITAL STOCK. Capital stock, for the purposes of section 385.07, shall include shares of capital stock of national or state banks, whether assessed in the name of the bank or of the stockholders thereof, and the personal and real property of private banks or bankers, or of the individual members of said banking firms liable for the debts of such banks or bankers, and assessed in any county in this state. In case such property is assessed in counties other than those in which the depository is situated, the assessment shall be certified by the auditor of the county in which the same is assessed, on application of the board of auditors of any county, and such application shall be renewed annually on January 1, and oftener if deemed necessary, and such certificate shall be attached to the bond of such depository. The treasurer is required from time to time to take notice of any changes in the assessment, and to limit the amount of the deposit accordingly. When a bank has been organized after the annual assessment in any year, and before the assessment for the following year, its paid-up capital and assets, less its liabilities, as the same appear from the sworn statement of the president or cashier thereof, may be treated as assessed capital.

[R. L. s. 501] (847)

385.09 BONDS OF DEPOSITORIES. Every bank or banker, before being designated as a depository, shall deposit with the county treasurer a bond, to be approved by the county board, in at least double the amount to be deposited, payable to such county, and signed by not less than five resident freeholders as sureties; who shall, in the aggregate, qualify for the full penalty named in such bond. Any county in which there is no such bank or banker may be exempt from the foregoing provisions which relate to depositing its funds, if in the judgment of the board of auditors and the county board such deposit would be detrimental to its interests. In cases where the bond furnished by the depository is that of a surety company authorized to do business in this state, the amount of such bond need not be more than the amount to be deposited in such depository.

[R. L. s. 502; 1909 c. 124 s. 1] (848)

385.10 PROPOSALS BY BANKS. All bonds of depositories shall be given for the term of two years from the date of their approval by the county board, and renewed every two years thereafter; but in counties having no depository, boards of auditors may advertise for proposals and designate depositories at any time when required by the public interests.

[R. L. s. 503; 1909 c. 104 s. 1] (849)

385.11 SURETIES. The board of auditors shall not accept, and the county board shall not approve, as sureties upon the bonds of depositories, stockholders or owners of such depositories, unless they are satisfied, upon full investigation, that their responsibility would in no wise be affected by the failure of the bank or banker in behalf of which the stockholders or owners sign as sureties.

[R. L. s. 504] (850)

385.12 DEPOSIT IN OFFICIAL CAPACITY; FAILURE. No county treasurer shall deposit any public funds in his individual name, or in any other capacity than as treasurer, under the penalty of \$500 for each deposit so made.

[R. L. s. 505] (851)

385.13 PUBLIC FUNDS KEPT SEPARATE. The public funds shall at all times be kept separate from any private funds of the treasurer or any private person, and all amounts found at any time in any of the county treasuries of the state, or officially deposited by the county treasurers, shall be deemed public funds, and, if in excess of the amount properly called for by the auditor's and treasurer's books and accounts, shall be turned over by the board of auditors or by the public examiner to the county revenue fund.

[R. L. s. 506] (852)

385.14 INSURANCE, LOSS BY ROBBERY OR BURGLARY. The treasurer of each county of the state may procure insurance against loss by robbery or burglary or both of public moneys in the treasury of the county or in course of transportation for the purpose of deposit, in such amount as may be approved by the board of county commissioners. The cost of such insurance shall be a charge upon the county and shall be paid in the same manner as other claims against the county are paid.

[1927 c. 137 s. 1] (852-1)

385.15 PAYMENT. All payments by treasurers of counties having designated depositories at their county-seat, and by all others as far as practicable, shall be made by checks upon the depositories. Each depository shall furnish the auditor of the county to which the funds belong a true and itemized statement of the treasurer's account on the first day of each month, which statement shall be filed and preserved in the auditor's office. All sums of interest accruing upon the funds deposited in any bank or with any banker under the provisions of Laws 1881, Chapter 124, shall be credited to such deposit account on the first day of each month, for the month preceding; and a monthly statement of such interest, as computed from the daily balances by the bank or banker, shall be rendered by such depository to the county auditor on the first day of each month, and the auditor shall charge the county treasurer with the amount thereof, and credit the same to the revenue fund of the county.

[R. L. s. 507] (853)

385.16 COMPENSATION MILEAGE OF BOARD OF AUDITORS. Each member of the board of auditors shall receive \$5.00 for every day actually employed in the discharge of his duties as such, and ten cents for each mile necessarily traveled in attending the meetings of such board while going and returning, same to be paid upon allowance of the county board in the same manner as other claims are paid.

[R. L. s. 508; 1913 c. 357 s. 1; 1945 c. 538 s. 1] (854)

385.17 NEGLECT OF DUTY. Every member of the board of auditors or of the county board who shall neglect or omit to discharge any of the duties imposed by law shall be deemed guilty of a gross misdemeanor; and, upon conviction, punished by a fine of not less than \$100, nor more than \$500.

[R. L. s. 509] (855)

385.18 EXEMPTION FROM LIABILITY. When any portion of the funds of a county shall be deposited by any county treasurer hereunder, such treasurer and the sureties on his bond shall be exempt from liability for the loss of any such deposited funds from the failure, bankruptcy, or other acts of the depository, to the extent and amount of such funds so lost then in the hands of such depository.

[R. L. s. 510] (856)

385.19 ACCOUNTS EXHIBITED. On the last days of February and October in each year, the treasurer shall exhibit his accounts since the last settlement, balanced to that day, to the county board and county auditor, or, if the board is not in session, to the county auditor alone, showing all the moneys received and disbursed by him since his last settlement, and the balance remaining in his hands. The books, accounts, and vouchers of the treasurer and all moneys remaining in the treasury shall at all times be subject to the inspection and examination of the county board or any committee thereof.

[R. L. s. 511] (857)

385.20 FAILURE TO SETTLE. If any county treasurer fails to make settlement with the state treasurer within 15 days of the time prescribed by law, he shall forfeit and pay the sum of \$100, in addition to the penalties provided in section 385.21, to be recovered in a civil action, which forfeiture shall be paid into the state treasury to the credit of the common school fund. The state auditor, for good cause shown, may remit the penalty at any time before an action is commenced.

[R. L. s. 512] (858)

385.21 ACTION AGAINST. If any county treasurer fails to make return or settlement, or to pay over all money with which he stands charged, at the time and in the manner prescribed by law, the county auditor, on receiving instructions for that purpose from the state auditor or from the county board of his county, shall cause an action to be commenced against such treasurer and his sureties in the

district court of his county; and judgment may be rendered therein against them for the amount due from such treasurer, with interest and a penalty of ten per cent thereon.

[R. L. s. 513] (859)

385.22 REMOVAL. When an action is commenced against any delinquent county treasurer, as aforesaid, the county board may remove such treasurer from office and fill by appointment the vacancy thereby created.

[R. L. s. 514] (860)

385.23 MONEY COLLECTED. The sheriff or other officer who collects any money from a delinquent county treasurer or his sureties shall within ten days thereafter pay the same into the treasury of the county to which it is due.

[R. L. s. 515] (861)

385.24 REFUSAL TO EXECUTE PROCESS. If any sheriff or other officer to whom an execution against a delinquent treasurer and his sureties is delivered neglects or refuses to execute the same, or neglects or refuses to pay over any money collected thereon, as required in section 385.23, he and his sureties shall be liable to the same penalties and proceeded against in the same manner as provided by law in the case of delinquent treasurers.

[R. L. s. 516] (862)

385.25 PROCEEDINGS AGAINST DEPUTY. If the deputy treasurer fails to pay over to his principal on demand any taxes or other money by him collected as such deputy, the same proceedings may be had against him and his sureties at the instance of the treasurer as are authorized against treasurers for failing to make payment according to law.

[R. L. s. 517] (863)

385.26 NEW BOND; INSOLVENCY OF SURETY. The county board may require the county treasurer to give a new bond, with sureties to be approved by them when, in the opinion of a majority of the board, the sureties, or any of them, on the original bond are insufficient, and may also require a new bond, with sureties to be approved by them, when the penalty of such original bond is deemed insufficient; but the taking of any new bond shall not affect or impair the original bond, or the rights and liabilities of the parties thereto, incurred or existing at or prior to the time of the approval and acceptance of such new bond. Where the original bond was a corporate surety bond, and such bond, since the first day of January, 1933, has become inoperative due to the insolvency of the surety company, the treasurer shall furnish a new bond with sureties to be approved by the county board, and the liability of the sureties on such new bond shall only include and extend from the date of the execution of the new bond.

[R. L. s. 518; Ex. 1933 c. 4] (864)

385.27 FAILURE TO GIVE BOND. If any county treasurer fails or refuses to give such additional bond for ten days after the day on which the same is required by the county board, his office shall become vacant, and be filled as provided by law.

[R. L. s. 519] (865)

385.28 NOT TO SPECULATE IN ORDERS OR WARRANTS. No county treasurer or deputy shall either directly or indirectly contract for or purchase any orders or warrants issued by the county of which he is treasurer, or any state warrants, or the orders or warrants of any city, town, or other body politic for which he is the collector of taxes, at any discount; and if any treasurer or deputy shall directly or indirectly contract for, purchase, or procure any such orders or warrants at any discount whatever, he shall not be allowed, on settlement, the amount of these orders or warrants, or any part thereof, and shall forfeit the whole amount due thereon and \$100 for every breach of the provisions of this section, to be recovered in a civil action at the suit of the state for the use of the county. The person to whom the county treasurer is required to return the state, county, city, town, village, school, or road tax is prohibited from receiving from any county treasurer any orders, warrants, or bonds in payment of taxes collected by him or his deputies, unless, with the orders, warrants, or bonds, such treasurer shall file his affidavit with the person entitled to receive the tax, stating therein that all such orders, warrants, and bonds were received at their par value.

[R. L. s. 520] (866)

385.29 NOT TO LEND FUNDS. If any county treasurer lends any money belonging to his county with or without interest or uses the same for his own individual purposes, he shall forfeit and pay for every such offense not more than \$1,000 nor less than \$500 to be recovered in a civil action at the suit of the state for the use of the county, city, town, or body politic injured.

[R. L. s. 521] (867)

385.30 TO PROSECUTE BONDS. The treasurers of the several counties in their official capacity may prosecute to final judgment and execution all actions on bonds, notes, or other securities given to them or their predecessors in office, and all pending actions commenced by their predecessors in office.

[R. L. s. 523] (868)

385.31 PAYMENT OF COUNTY ORDERS OR WARRANTS. When any order or warrant drawn on him as treasurer is presented for payment, if there is money in the treasury for that purpose, the county treasurer shall redeem the same, and write across the entire face thereof the word "redeemed," the date of the redemption, and his official signature. If there is not sufficient funds in the proper accounts to pay such orders they shall be numbered and registered in their order of presentation, and proper endorsement thereof shall be made on such orders and they shall be entitled to payment in like order. Such orders shall bear interest at not to exceed the rate of four per cent per annum from such date of presentment. The treasurer, as soon as there is sufficient money in the treasury, shall appropriate and set apart a sum sufficient for the payment of the orders so presented and registered, and, if entitled to interest, issue to the original holder a notice that interest will cease in 30 days from the date of such notice; and, if orders thus entitled to priority of payment are not then presented, the next in order of registry may be paid until such orders are presented. No interest shall be paid on any order, except upon a warrant drawn by the county auditor for that purpose, giving the number and the date of the order on account of which the interest warrant is drawn. In any county in this state now or hereafter having an assessed valuation of all taxable property, exclusive of money and credits, of not less than \$250,000,000, the county treasurer, in order to save payment of interest on county warrants drawn upon a fund in which there shall be temporarily insufficient money in the treasury to redeem the same, may borrow temporarily from any other fund in the county treasury in which there is a sufficient balance to care for the needs of such fund and allow a temporary loan or transfer to any other fund, and may pay such warrants out of such funds. Any such money so transferred and used in redeeming such county warrants shall be returned to the fund from which drawn as soon as money shall come in to the credit of such fund on which any such warrant was drawn and paid as aforesaid. Any county operating on a cash basis may use a combined form of warrant or order and check, which, when signed by the chairman of the county board and by the auditor, is an order or warrant for the payment of the claim, and, when countersigned by the county treasurer, is a check for the payment of the amount thereof.

[R. L. s. 524; 1919 c. 31; 1925 c. 176; 1937 c. 400 s. 1; 1941 c. 56; 1943 c. 298 s. 1] (869)

385.32 TRANSFER OF FUNDS TO AVOID INTEREST ON WARRANTS DRAWN ON INSUFFICIENT FUND. With the approval of the county board and of the county auditor, the treasurer of any county, in order to save payment of interest on county warrants drawn upon a fund in which there shall be temporarily insufficient money in the treasury to redeem the same, may borrow temporarily from any other fund in the county treasury in which there is a sufficient balance to care for the needs of such fund and allow a temporary loan or transfer to any other fund and the treasurer may pay such warrants out of such funds; provided it shall first be determined that the amount of such transfer may be returned to the fund from which borrowed before there is need for same in such fund and, in any event, within six months; and any such money so transferred shall be returned to the fund from which drawn as soon as money shall come in to the credit of such fund to which it has been loaned.

[1925 c. 318 s. 1] (869-1)

385.33 LAWS NOT REPEALED. Nothing contained in section 385.32 shall be construed to repeal or modify any of the provisions of section 385.31.

[1925 c. 318 s. 2] (869-2)

385.34 TO DEPOSIT ORDERS; AUDITOR'S DUTY. The treasurer shall deposit with the auditor on the day of redemption all orders and warrants by him redeemed, and take the auditor's receipt therefor. He shall enter the same, with date of payment, in his register of orders paid, and credit himself daily upon his journal and ledger with the amount thereof. The auditor shall cancel the same immediately upon his register of orders issued, and at the close of the day credit the treasurer with the same upon his journal and ledger.

[*R. L. s. 525*] (*870*)

385.35 ALLOWANCES. Every county treasurer shall be allowed express charges for forwarding state moneys and ten cents for each mile necessarily traveled in going to and returning from the nearest express office for that purpose; and for all sums necessarily paid for blank books and stationery and for printing such advertisements as he is required to make.

[*R. L. s. 526*] (*871*)

385.36 FEES, MILEAGE. The county treasurer shall, in attending the opening of safety deposit boxes pursuant to section 291.20, receive from the county his actual expenses for his services in attending the opening of such safety deposit boxes, for which actual services he shall file a claim with the board of county commissioners of the county and have the same audited and allowed as are other claims against the county.

[*1929 c. 172; 1945 c. 184 s. 1*] (*871-1*)

385.37 SALARY; CLERK HIRE. County treasurers 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 or the commissioner of taxation for the previous 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, \$2,500.

In addition to such salaries, county treasurers shall be allowed for clerk hire as follows:

In counties where the annual salary of the treasurer is \$1,200, \$200; where such salary is \$1,500, \$300; where such salary is \$2,000, \$400; where such salary is \$2,500, \$600; to be paid monthly to the persons actually rendering the service as such clerk, out of the county treasury, upon the order of the county auditor accompanied by a certificate of the treasurer that the service has been rendered, and no allowance for such clerk hire shall be made or received in any case except for service 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.

In counties having a population of more than 75,000, where the salary of the treasurer is not fixed by special law, allowance for clerk hire shall be such sum as the county board deems necessary, not exceeding \$9,000.

In all counties of this state having a population of less than 20,000 and a valuation of less than \$20,000,000 in which there are 75 or more platted subdivisions, the county treasurer shall be authorized to appoint a deputy at a salary of \$85.00 per month, such salary to be paid monthly as now provided by law. In each of such counties the county board, may, by resolution, authorize the county treasurer to appoint and employ such additional help as may by the board be deemed just, proper, and necessary in carrying on the work in the county treasurer's office, and the board shall, in such resolution, authorizing the employment, fix the rate of compensation, and limit the amount to be paid under such resolution.

[*R. L. s. 527; 1911 c. 333 s. 1; 1919 c. 247; 1921 c. 387*] (*872*)

385.373 CLASSIFICATION OF COUNTIES FOR SALARY PURPOSES. Subdivision 1. **Salary schedule.** The county treasurers 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 and 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. Application of certain sections. In any county where the county board has heretofore adjusted the salary of the county treasurer under the provisions of Minnesota Statutes 1945, Section 385.374, the percentage of increase or decrease provided in such adjustment shall apply to the maximum amounts specified in section 385.373 until revoked or adjusted at a different amount by the county board.

Subd. 3. Effect upon certain sections. 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 385.373.

Subd. 4. Effective terms. The annual salary of the county treasurer 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 329 s 1; 1949 c 399 s 1, 2, 3, 4].

385.374 ADJUSTMENT OF SALARIES; ADDITIONAL COMPENSATION.

Subdivision 1. In any county where the county treasurer is now receiving a higher salary, under the provisions of any law heretofore enacted, than the amount provided under the provisions of sections 385.373 and 385.374, the county board may, in its discretion, increase the salary of such county treasurer in an amount which will bring his salary up to the amount received at the time of the passage of Laws 1945, Chapter 329, 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 treasurer should be increased or decreased, it may, by resolution, increase or decrease such salary in an amount that it may consider proper, but such increase or decrease shall in no case be more than 15 per cent of the amount granted such treasurer under the provisions of section 385.373. Whenever the county board increases or decreases the salary of a county treasurer, 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.

Subd. 2. No county treasurer shall hereafter be entitled to additional compensation under the provisions of Laws 1943, Chapter 597.

Subd. 3. Nothing in sections 385.373 and 385.374 shall limit the right of any county treasurer 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. 329 ss. 2, 3, 6]

385.38 EMPLOYEES, PAY IN CERTAIN COUNTIES; FEES. In counties having a population of more than 75,000, the county treasurer shall file with the county auditor 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. 528] (872-1)

385.39 MONEYS AND BOOKS DELIVERED TO SUCCESSOR. Each county treasurer, on going out of office, shall deliver to his successor in office all the public money, books, accounts, papers, and documents in his possession; and in case of his death his legal representatives shall in like manner deliver up all such moneys, books, accounts, papers, and documents as come into their possession.

[R. L. s. 529] (872-2)

385.40 PUBLICATION OF NOTICE WHEN TAXES BECOME DELINQUENT. The board of county commissioners of any county in the state may by resolution direct the county treasurer to publish in one or more newspapers published in the county a notice in the form of a display advertisement informing taxpayers of the approaching time when real and personal taxes will become delinquent and when penalties will accordingly attach, which resolution shall fix the maximum amount that shall be paid for such advertisements; provided that not more than the sum of \$100 shall be paid in any one year for such advertisements in any such county.

[1909 c. 307 s. 1] (772)

385.41 TO PREPARE AND PUBLISH NOTICE. Upon the passage of any such resolution it shall be the duty of the county treasurer to prepare and have published such notice as may be appropriate and have the same published using such space in such newspapers as will comply with the terms of such resolutions and the expense thereof shall be allowed by the board of county commissioners and paid out of the county treasury as other claims against the county.

[1909 c. 307 s. 2] (773)