

385.01 COUNTY TREASURER

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No additional compensation or mileage is allowed the county auditor for delivering ballots to the various precincts. OAG Sept. 22, 1947 (19).

In fixing the salary of the county auditor the board should specify the number of dollars per annum. The fact that the formula for fixing the salary is on a percentage basis is no reason for not specifying the amount of salary in dollars. The board should follow the provisions of section 384.151 as amended by Laws 1949, Chapter 398. OAG May 25, 1949 (22).

In counties with 6,500 but less than 12,500 inhabitants the salary of county auditors and county treasurers may be fixed by the county boards by resolution, and these boards may increase or decrease the present salaries by 15 percent. OAG Jan. 14, 1949 (22) (450-A-11).

In fixing the salary of the county auditor in a certain county, using as a factor "the then last preceding federal census," the quoted phrase refers to the census in force at the time the law is applied. OAG Aug. 20, 1951 (104-A-9).

CHAPTER 385

COUNTY TREASURER

385.01 ELECTION; ELIGIBILITY

HISTORY. Amended, 1951 c 337 s 2.

The office of deputy clerk of the district court and deputy county treasurer are incompatible. The same person cannot hold both offices. OAG Jan. 20, 1950 (358-B-1).

385.02 DEPUTIES; BONDS

A bond being required, a deputy county treasurer must be of full age. OAG Oct. 9, 1947 (450-A-3).

The bond of the county treasurer, his deputy, and all employees may be in the form of a schedule under one contract. OAG Nov. 21, 1950 (450-B).

385.06 ACCOUNTS AUDITED

HISTORY. Amended, 1953 c 101 s 1.

The board of audit may act when a quorum of two is present and unite in the action taken. OAG Dec. 9, 1947 (541).

Where a de facto member of the county board performs duties as such under color of right the compensation paid to him therefor cannot be recovered by the county. OAG July 25, 1949 (541).

After the qualification of the new members of a board of audit the former board has no official standing. OAG Jan. 16, 1951 (541).

It is the duty of the board of auditors to make a detailed check of the treasurer's tax collection records and report the results of that check to the county board. The duty is mandatory and difficulty of compliance does not justify disregard of the law. The duty is imposed upon the board but the board is not authorized to manage the county business and if the board of audit cannot perform the duties for lack of help and lack of appropriation, the county board may resort to the employment of help or a commission to make the audit. OAG April 28, 1951 (541).

385.07 FUNDS, WHERE DEPOSITED

While the board of auditors designates the depository the county board approves the collateral of these depositories and the substitution of new collateral for that withdrawn. OAG May 7, 1948 (140-F-2).

385.10 PROPOSALS BY BANKS

HISTORY. 1881 c 124 s 3; 1887 c 84; GS 1878 Vol 2 (1888 Supp) c 8 s 150c; GS 1894 s 731; RL 1905 s 503; 1909 c 104 s 1; MS 1927 s 849.

385.17 NEGLECT OF DUTY

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385.26 NEW BOND; INSOLVENCY OF SURETY

The county board may require the county treasurer to furnish a new bond when, in the opinion of a majority of the board, the penalty of the original bond is insufficient. OAG Dec. 22, 1950 (450-B-3).

385.31 PAYMENT OF COUNTY ORDERS OR WARRANTS

Where the amount in the general revenue fund is insufficient to provide for payment of tuition and transportation costs of nonresident high school pupils by the county, until such time as a special fund has been created and collected the county board by unanimous vote may transfer any surplus beyond the needs of the current year in any county fund to supply the deficiency. OAG July 11, 1947 (107-A-1).

Section 106.451 is a general financial section relating to drainage systems and controls the payment of warrants. The provisions of section 385.31, dealing generally with warrants, is not applicable. OAG July 28, 1949 (107-A-5).

When not otherwise forbidden by law, section 385.31 permits the registration of warrants drawn on the county school tax fund, or the county school transportation tax fund, as prescribed by section 384.13 if and when there was not sufficient funds to pay them and the warrants are endorsed as prescribed. OAG Sept. 29, 1947 (168-E).

It is the duty of the county treasurer to exercise reasonable diligence to ascertain that the payee named in an old age assistance warrant has endorsed it before he pays the warrant. He must exercise reasonable diligence in determining whether or not the endorsement of the payee is genuine. OAG Oct. 18, 1949 (450-A-16).

The records of the county treasurer must not be destroyed so long as they are useful. Records should be kept as long as they are needed and until the county treasurer is given authority by law to destroy them. OAG Aug. 4, 1950 (851-F).

385.32 TRANSFER OF FUNDS TO AVOID INTEREST ON WARRANTS DRAWN ON INSUFFICIENT FUND

To provide funds for expenditures by county for airport purposes, payments may be made out of the general revenue fund under the provisions of section 360.037, or by transfer of surplus in the county welfare fund under the provisions of section 375.18, or by borrowing under the provisions of section 385.32. OAG April 20, 1948 (234-D) (107-A).

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385.34 TO DEPOSIT ORDERS; AUDITOR'S DUTY

HISTORY. 1860 c 3 s 22; 1861 c 3 s 3; GS 1866 c 8 s 148; GS 1878 c 8 s 170; 1879 c 33 s 1; GS 1894 s 756; RL 1905 s 525; MS 1927 s 870.

MINNESOTA STATUTES 1953 ANNOTATIONS

385.35 COUNTY TREASURER

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385.35 ALLOWANCES

HISTORY. 1849 c 22 s 11; RS 1851 c 8 art 3 s 11; PS 1858 c 7 s 45; 1860 c 3 s 27, 28; 1861 c 3 s 5, 6; 1862 c 10 s 2; 1863 c 2 s 2, 3; 1865 c 66; GS 1866 c 8 s 149, 150; 1873 c 39 s 1; 1875 c 27 s 2; 1877 c 120 s 3; GS 1878 c 8 s 171, 172; 1881 c 38 s 1; 1881 c 68 s 2; 1885 c 16; 1885 c 89; 1887 c 31; GS 1894 s 757, 758; RL 1905 s 526; MS 1927 s 871.

The county treasurer is not entitled to mileage for traveling between his office and a local bank to deposit the daily receipts of his office. OAG June 8, 1951 (450-A-8).

385.37 SALARY; CLERK HIRE

HISTORY. 1849 c 22 s 11; RS 1851 c 8 art 3 s 11; PS 1858 c 7 s 45; 1860 c 3 s 28; 1861 c 3 s 6; 1862 c 10 s 2; 1863 c 2 s 3; 1865 c 66; GS 1866 c 8 s 150; 1873 c 39 s 1; 1875 c 27 s 2; 1877 c 120 s 3; GS 1878 c 8 s 172; 1881 c 38 s 1; 1881 c 68 s 2; 1885 c 16; 1885 c 89; 1887 c 31; GS 1894 s 758; 1895 c 291; 1897 c 8; 1903 c 229; RL 1905 s 527; 1911 c 333 s 1; 1919 c 247; 1921 c 387; MS 1927 s 872.

In the absence of merit or civil service system, the county treasurer may prescribe vacation with pay for his employees. Vacation with pay prescribed for the county treasurer's employees need not necessarily be the same as that prescribed for the employees of the county board. OAG Sept. 4, 1951 (125-A-33).

385.373 COUNTIES CLASSIFIED, SALARY PURPOSES

HISTORY. 1945 c 329 s 1; 1949 c 399 s 1-4; 1951 c 327 s 6; 1951 c 329 s 2.

In counties with 6,500 but less than 12,000 inhabitants the salary of the county auditor and county treasurer may be fixed by the county board by a resolution, and they have power to increase or decrease the present salary in the amount of 15 per cent. OAG Jan. 14, 1949 (22) (450-A-11).

Proceeds of a bond issue authorized for the acquisition of an airport site at Austin may not be used for making substantial improvements at the present airport. OAG May 31, 1949 (59-A-7).

While a county board may, in certain instances, increase the salary of the county treasurer, this increase cannot be retroactive. OAG Feb. 10, 1948 (450-A-11).

385.374 ADJUSTMENT OF SALARIES; ADDITIONAL COMPENSATION

Where the county board has by authority of law increased the salary of the county treasurer and county auditor, the salary as fixed by such increase is the proper salary. The minimum salary of the county supervisor of assessments must not exceed the salaries of the auditor and treasurer. OAG June 10, 1953 (12-F-1).

385.40 Renumbered 385.40, subdivision 1.

385.41 Renumbered 385.40, subdivision 2.

385.40 NOTICE, TAXES BECOMING DELINQUENT

HISTORY. 1909 c 307 s 1, 2; MS 1927 s 772, 773.