

CHAPTER 384

COUNTY AUDITOR

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**384.01 ELECTION; ELIGIBILITY.** A county auditor shall be elected in each county. No county surveyor or county treasurer is eligible to such office.

[R L s 481; 1951 c 337 s 1] (823)

**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 MEETINGS CALLED BY COMMISSIONER OF TAXATION, ATTENDANCE.** 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 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; DISBURSEMENTS.** 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. In all counties except any county having a population of more than 150,000, each warrant shall be so drawn that when signed by the treasurer in an appropriate place, it becomes a check on the county depository. 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; 1953 c 319 s 4; 1955 c 505 s 1*] (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.

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 Minnesota state archives commission, St. Paul, Minnesota, and such commission 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; 1961 c 561 s 13; 1965 c 45 s 56*] (836-1)

**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 and thereafter when such records are more than twenty years old.

[*1947 c 160 s 1; 1959 c 228 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

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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 COUNTY AUDITORS SALARIES, FEES AND CLERK HIRE, COUNTIES UNDER 75,000 INHABITANTS; APPEALS.** Subdivision 1. **Salary schedule.** The county auditors in all counties of the state with less than 75,000 inhabitants according to the 1960 federal census, shall receive as full compensation for services rendered by them for their respective counties, annual salaries, not less than the following amounts based on the population according to the then last preceding federal census:

- (a) In counties with less than 10,000 inhabitants \$6,000;
- (b) In counties with 10,000 but less than 20,000 inhabitants \$6,500;
- (c) In counties with 20,000 but less than 30,000 inhabitants \$7,000;
- (d) In counties with 30,000 but less than 40,000 inhabitants \$7,500;
- (e) In counties with 40,000 or more inhabitants \$8,000;

(f) The county board of each of the counties specified in this subdivision annually shall set by resolution the salary of the county auditor which shall be paid to the county auditor at such intervals as the board shall determine but not less often than once each month. At the January meeting prior to the first date on which applicants may file for the office of county auditor the board shall set by resolution the minimum salary to be paid the county auditor for the term next following. In the event a vacancy occurs in the office of county auditor the board may set the annual salary for the remainder of the calendar year at an amount less than was set for that year. The board, in any case specified in this subdivision, may not set the annual salary at an amount less than the minimums provided in this subdivision but it may set the salary in excess of such minimums. The salary of the county auditor shall not be reduced during the term for which he was elected or appointed.

**Subd. 2. Application of certain sections.** The salary of the county auditor when set pursuant to the provisions of subdivision 1 shall constitute a base salary and the county auditor shall be subject to any cost of living adjustment hereafter made pursuant to the provisions of Minnesota Statutes, Section 375.43, and acts amendatory thereof or supplemental thereto.

**Subd. 3. Effect upon certain sections.** This section shall not be construed as repealing any existing law which provides for a higher minimum salary in any county than the amount subdivision 1, but shall be deemed to supersede the provisions of any act setting a maximum salary for the county auditor in any of the counties specified in subdivision 1.

**Subd. 4.** [Repealed, 1951 c 327 s 6]

**Subd. 5. Collection of fees.** The county auditor shall charge and collect all fees as prescribed by law and all such fees collected by him shall be paid to the county in the manner and at the times prescribed by the county board, but not less often than once each month. The county auditor shall not retain any additional compensation, per diem or other emolument for his services in any activity of county government, but may receive and retain mileage and expense allowances as prescribed by law.

**Subd. 6. Budget.** The county board by resolution shall provide the budget for

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(1) the salaries of deputies, clerks and other employees in the office of the county auditor; (2) other expenses necessary in the performance of the duties of said office and (3) the payment of premiums of any bonds required of any deputy, clerk or employee in said office and the board is authorized to appropriate funds therefor and for the salary of the county auditor. Nothing in this subdivision shall limit the right of the county auditor to appoint deputies for said office as provided in Minnesota Statutes 1961, Section 384.08.

**Subd. 7. Appeal from resolution of the board.** The county auditor if dissatisfied with the action of the county board in setting the amount of his salary or the amount of the budget for the office of county auditor, may appeal to the district court on the grounds that the determination of the county board in setting such salary or budget was arbitrary, capricious, oppressive or in unreasonable disregard for the responsibilities and duties of said office. The appeal shall be taken within 15 days after the date of the resolution setting such salary or budget by serving a notice of appeal on the county auditor and filing same with the clerk of the district court. The court either in term or vacation and upon 10 days notice to the chairman of the board shall hear such appeal. On the hearing of the appeal the court shall review the decision or resolution of the board in like manner as though reviewed by certiorari, except new or additional evidence may be taken. The court may order the officer appealing and the board to submit briefs or other memoranda and may dispose of the appeal on such writings. If the court shall find that the board acted in an arbitrary, capricious, oppressive or unreasonable manner it shall remand the matter to the county board for further action consistent with the court's finding.

**Subd. 8. Provisions to take effect.** The provisions of subdivision 1 through 7 shall take effect in the respective counties specified in subdivision 1 as follows: (1) Upon the expiration of the term of the incumbent holding the office on July 1, 1965, or (2) upon the occurrence prior thereto of a vacancy in the office of county auditor, or (3) subsequent to July 1, 1965, and upon not less than 30 days written notice by the auditor, the county board shall make the provisions of subdivisions 1 through 7 effective on the first day of the month following the expiration of the notice period.

[1945 c 281 s 1; 1949 c 398 s 1-4; 1951 c 329 s 1; 1953 c 185 s 1; 1965 c 841 s 1, 2, 4, 5]

NOTE: Laws 1965, Chapter 841, Section 6 reads as follows:

"All laws relating to the salary, fees and clerk hire for the county auditor inconsistent herewith are superseded."

**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 percent 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

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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)

**384.18 MINIMUM SALARY; AUDITORS AND TREASURERS.** Notwithstanding the provisions of any law to the contrary, no county auditor or county treasurer who is paid on a salary basis shall receive an annual compensation of less than \$4,500, said sum to include fees and cost of living increases.

[1959 c 608 s 1]