

**CHAPTER 385****COUNTY TREASURER**

385.05 Receipt and payment of money.

385.20 Failure to settle.

**385.05 RECEIPT AND PAYMENT OF MONEY.**

The county treasurer shall receive all moneys directed by law to be paid to the 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 chair thereof, and attested by the county auditor, or upon the warrant of the county auditor upon the presentation to the auditor 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 commissioner of finance and a duplicate copy of the receipt for payment of such draft shall be forwarded by the commissioner of finance to the county auditor, who shall preserve the same, and credit the county treasurer with the amount thereof. The county auditor shall issue a 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 commissioner of finance or other state official, and without expense to the state for collection charges.

**History:** 2003 c 112 art 2 s 43

**385.20 FAILURE TO SETTLE.**

Any county treasurer who fails to make settlement with the commissioner of finance within 15 days of the time prescribed by law, 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 general fund. The commissioner of finance, for good cause shown, may remit the penalty at any time before an action is commenced.

**History:** 2003 c 112 art 2 s 50