

CHAPTER 384

COUNTY AUDITOR

384.01	ELECTION; ELIGIBILITY.	384.14	DESTRUCTION OF RECORDS.
384.02	BOND.	384.141	DESTRUCTION OF CERTAIN RECORDS.
384.03	MALFEASANCE; SUSPENSION.	384.15	INACTIVE.
384.04	ACTION ON BOND.	384.151	SALARIES, FEES, BUDGET; COUNTIES UNDER 75,000; APPEALS.
384.05	FAILURE TO QUALIFY.	384.152	INACTIVE.
384.06	MEETINGS CALLED BY COMMISSIONER OF REVENUE, ATTENDANCE.	384.153	INACTIVE.
384.07	DISABILITY; TEMPORARY APPOINTMENT.	384.154	REPEAL.
384.08	DEPUTIES.	384.155	INACTIVE.
384.09	CLERK OF COUNTY BOARD.	384.16	INACTIVE.
384.10	CERTAIN RECORDS TRANSCRIBED.	384.17	VERIFIED STATEMENT IN CERTAIN COUNTIES.
384.11	DELIVERY TO SUCCESSOR.	384.18	INACTIVE.
384.12	ACCOUNT WITH TREASURER.	384.19	STATEMENT OF UNPAID DELINQUENT TAXES.
384.13	CLAIMS; DISBURSEMENTS.		

384.01 ELECTION; ELIGIBILITY.

A county auditor shall be elected in each county. No county surveyor or county treasurer is eligible to such office.

History: (823) *RL s 481; 1951 c 337 s 1*

384.02 BOND.

Each county auditor, before entering upon the duties of 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 office, upon which shall be endorsed an oath of office. The bond so endorsed shall be recorded in the office of the county recorder.

History: (826) *RL s 482; 1943 c 387 s 1; 1945 c 437 s 1; 1976 c 181 s 2; 1986 c 444; 2005 c 4 s 70*

384.03 MALFEASANCE; SUSPENSION.

If any county auditor shall fail to make settlement or pay over all money with which the auditor stands charged, at the time and in the manner prescribed by law, or misapplies any money handled in the discharge of official duties, the county board shall commence an action against the auditor and the auditor's 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, the governor shall suspend such auditor temporarily, and cite the auditor 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, the auditor shall not be deprived of salary during the period of suspension and the auditor's reasonable expenses in defending against the charges 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.

History: (827) *RL s 483; 1986 c 444*

384.04 ACTION ON BOND.

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

History: (828) *RL s 484; 1986 c 444*

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 the election, it shall be deemed a refusal to serve.

History: (829) *RL s 485; 1986 c 444*

384.06 MEETINGS CALLED BY COMMISSIONER OF REVENUE, 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 either in attending any meeting called by the commissioner of revenue to confer in regard to assessments and taxation.

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

History: (824, 825) *1919 c 428 s 1,2; 1941 c 344; 1973 c 582 s 3; 1986 c 444*

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.

History: (830) *RL s 486*

384.08 DEPUTIES.

Any county auditor may by certificate in writing appoint deputies who, before entering upon their duties, shall record with the county recorder 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.

History: (831) *RL s 487; 1976 c 181 s 2; 2005 c 4 s 71*

384.09 CLERK OF COUNTY BOARD.

The county auditor by virtue of 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 the auditor's office, and annually prepare a financial statement of the county, unless otherwise ordered by the board. The county auditor 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.

History: (832) *RL s 488; 1986 c 444*

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 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 the officer at the officer's direction as to their appointment and the rates of their compensation, respectively, and paid by the officer's warrants on the county treasury.

History: (833) *1905 c 295 s 1; 1923 c 278; 1986 c 444*

384.11 DELIVERY TO SUCCESSOR.

On going out of office, any county auditor shall deliver to a successor all moneys, books, records, maps, documents, papers, vouchers, and other property on hand belonging to the county; and, in case of death, the auditor's personal representatives shall in like manner deliver to a successor all such property.

History: (834) *RL s 489; 1986 c 444*

384.12 ACCOUNT WITH TREASURER.

The county auditor shall keep an accurate account current with the treasurer of the county, and, when any person shall deposit with the auditor any receipt given by the treasurer for money paid into the treasury, the auditor shall file the same and charge the treasurer with the amount thereof.

History: (835) *RL s 490; 1986 c 444*

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 chair 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 chair 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.

History: (836) *RL s 491; 1953 c 319 s 4; 1955 c 505 s 1; 1986 c 444*

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 those items to the state archives for disposition in accordance with section 138.17.

History: (836-1) *1927 c 275; 1929 c 66 s 1; 1939 c 201; 1961 c 561 s 13; 1965 c 45 s 56; 1991 c 199 art 1 s 73*

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 the auditor's 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 20 years old.

History: *1947 c 160 s 1; 1959 c 228 s 1; 1986 c 444*

384.15 [Repealed, 1971 c 25 s 70]

384.151 SALARIES, FEES, BUDGET; COUNTIES UNDER 75,000; APPEALS.

Subdivision 1. [Repealed, 2009 c 152 s 25]

Subd. 1a. **Implementation.** (a) The county board of each of the counties of less than 75,000 population 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.

(b) 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.

(c) 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.

(d) The salary of the county auditor shall not be reduced during the term for which the auditor was elected or appointed.

(e) In the event that duties are assigned to the auditor which are in addition to duties as auditor, additional compensation may be provided for the additional duties. The county board by resolution shall determine the additional compensation which shall be paid and specify the duties for which the additional compensation is to be paid.

Subd. 2. [Repealed, 1975 c 301 s 16]

Subd. 3. [Repealed, 2009 c 152 s 25]

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

Subd. 5. **Fees, mileage, expense allowance.** The county auditor shall charge and collect all fees as prescribed by law and all such fees collected 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 services as county auditor, but may receive and retain mileage and expense allowances as prescribed by law.

Subd. 6. **Budget.** (a) The county board by resolution shall provide the budget for:

- (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.

(b) 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. **Salary, budget appeals.** The county auditor if dissatisfied with the action of the county board in setting the amount of the auditor's 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, and the auditor's experience, qualifications, and performance. 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 court administrator of the district court. The court either in term or vacation and upon ten days' notice to the chair 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. **When this section takes effect.** The provisions of subdivisions 1 to 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 to 7 effective on the first day of the month following the expiration of the notice period.

Subd. 9. **Inconsistent law superseded.** All laws relating to the salary, fees and clerk hire for the county auditor inconsistent herewith are superseded.

History: 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 1,2,4-6; 1967 c 388 s 1,2; 1971 c 25 s 71; 1985 c 281 s 6; 1986 c 444; 1Sp1986 c 3 art 1 s 82; 2009 c 152 s 12

384.152 [Repealed, 1971 c 25 s 72]

384.153 [Repealed, 1971 c 25 s 73]

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 section 384.151.

History: 1945 c 281 s 5; 1973 c 35 s 67

384.155 [Repealed, 1971 c 25 s 74]

384.16 [Repealed, 1971 c 25 s 75]

384.17 VERIFIED STATEMENT IN CERTAIN COUNTIES.

In counties having a population of more than 75,000, the county auditor shall file in the auditor's office, on the first Monday of each month, a verified statement, giving the name of every employee in the office, the general nature of the service rendered by that employee, and the amount paid therefor; also showing all business done in the 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.

History: (838) RL s 493; 1986 c 444

384.18 [Repealed, 1971 c 25 s 76]

384.19 STATEMENT OF UNPAID DELINQUENT TAXES.

Upon request of any person the county auditor shall search the official records of the office to determine if unpaid property taxes exist for any tax parcels of land listed in the request. The county auditor shall certify the results of the search for each parcel by showing the amount of tax unpaid for each tax year payable. For purposes of this section, "tax" includes penalty, interest, fees, and costs related to the unpaid tax.

At the option of the county auditor, magnetic tape or other electronic media may be employed to transmit the data request or the search results. For this service a fee may be charged in an amount established by the county board up to a maximum of \$5 per parcel, to recover

the reasonable costs incurred to furnish the service. The provisions of section 276.041 are not affected by this section.

History: *1994 c 510 art 1 s 11*