

**385.21 ACTION AGAINST.**

If any county treasurer fails to make return or settlement, or to pay over all money with which the treasurer 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, shall cause an action to be commenced against such treasurer and the treasurer's sureties in the district court of the county; and judgment may be rendered therein against them for the amount due from such treasurer, with interest and a penalty of ten percent thereon.

**History:** (859) *RL s 513; 1973 c 492 s 14; 1976 c 231 s 30; 1986 c 444*