276.09 SETTLEMENT BETWEEN AUDITOR AND TREASURER.

On the later of May 20 of each year or 26 calendar days after the postmark date on the envelopes containing real or personal property tax statements, the county treasurer shall make full settlement with the county auditor of all receipts collected for all purposes, from the date of the last settlement up to and including each day mentioned. The county auditor shall, within 30 days after the settlement, send an abstract of it to the state auditor in the form prescribed by the state auditor. At the settlement the treasurer shall make complete returns of the receipts on the current tax list, showing the amount collected on account of the several funds included in the list.

Settlement of receipts from the later of May 20 or the actual settlement date to December 31 of each year must be made as provided in section 276.111.

For purposes of this section, "receipts" includes all tax payments received by the county treasurer on or before the settlement date.

History: *(2082) RL s 883; 1911 c 225 s 1; 1973 c 492 s 14; 1976 c 231 s 23; 1980 c 418 s 1; 1983 c 342 art 7 s 6; 1986 c 444; 1Sp1986 c 1 art 4 s 28; 1987 c 229 art 5 s 1; 1Sp1989 c 1 art 9 s 55; 1990 c 480 art 8 s 1; 1995 c 264 art 4 s 7; 1996 c 471 art 3 s 52; 1997 c 231 art 2 s 70*