CHAPTER 385

COUNTY TREASURER

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385.01 ELECTION; ELIGIBILITY.

A county treasurer shall be elected in each county. Any person holding the office of county attorney, sheriff, county recorder, county auditor, or county commissioner at the time of any election at which a county treasurer is to be elected is not eligible to the office of county treasurer at that election.

History: *(839) RL s 494; 1951 c 337 s 2; 1976 c 181 s 2*

385.02 DEPUTIES; BONDS, EXCEPT FOR RAMSEY COUNTY.

Subdivision 1. **Appointment of deputies.** County treasurers may by certificate in writing appoint one or more 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 treasurers may themselves do. County treasurers are responsible for the acts of their deputies and may revoke their appointments at pleasure.

Subd. 2. **Bonds.** (a) Before entering upon the duties of office the county treasurer, every deputy county treasurer and every employee in the office of the county treasurer shall give bond, to be approved by the county board, and in such sum as the board directs. In counties of over 150,000 inhabitants, the bond of the county treasurer shall not be less than $500,000, unless the surety is a corporation duly authorized by law to be surety, in which case it shall be not less than $250,000. Such bond shall be payable to the state, conditioned that the treasurer shall faithfully execute the duties of office, and for the safekeeping and paying over according to law of all moneys which come into the treasurer's hands for state, county, town, school, road, bridge, poor, and all other purposes.

(b) In lieu of the individual bonds required for deputies and employees in the office of the county treasurer a schedule or position bond or undertaking may be given in the respective amounts so required conditioned as above and upon a form to be prescribed by the commissioner of administration.

(c) The county board shall pay the premiums upon such bonds or undertakings out of the treasury of the county in cases where the surety is a corporation duly authorized by law to be surety.

(d) This subdivision does not apply to Ramsey County.

History: *(839-1, 840) RL s 495; 1923 c 293; 1927 c 406; 1935 c 273; 1939 c 164; 1974 c 435 art 7 s 1; 1976 c 181 s 2; 1980 c 519 s 1; 1986 c 444; 2005 c 4 s 72*

385.03 FAILURE TO QUALIFY.

If any person elected to the office of county treasurer shall not take the oath and give the bond required by law on or before the first Monday of January next succeeding election, it shall be deemed a refusal to serve.

History: *(841) RL s 496; 1986 c 444*

385.04 ACCURATE ACCOUNT KEPT.

The county treasurer shall keep a full and accurate account of all money received, showing the amount thereof, the time when, by whom, and on what account paid and shall keep books so as to show the amount received and paid on account of separate and distinct funds or appropriations, which shall be exhibited in separate accounts, and every warrant shall be paid only from the cash on hand in the fund from which it may be properly payable. In case of payments of money under any special contract entered into by the county board, such payments shall be kept separate under the name of the particular contract on account of which it was made, and under the general title of the fund from which such warrant is payable. No money received for taxes charged in the duplicate of the current year shall be entered by the treasurer on the treasurer's account with the county until the treasurer makes the annual settlement with the county auditor and county board in each year. The treasurer's books shall be provided at the expense of the county.

History: *(842) RL s 497; 1986 c 444*

385.05 RECEIPT AND PAYMENT OF MONEY.

The county treasurer shall receive all money directed by law to be paid to the treasurer and pay them out only on the order of the proper authority. All money 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 money due the state, arising from the collection of taxes or from other sources, shall be paid upon the draft of the commissioner of management and budget and a duplicate copy of the receipt for payment of such draft shall be forwarded by the commissioner of management and budget 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 management and budget or other state official, and without expense to the state for collection charges.

History: *(843) RL s 498; 1919 c 417; 1973 c 492 s 14; 1986 c 444; 2003 c 112 art 2 s 43; 2009 c 101 art 2 s 109*

385.06 ACCOUNTS AUDITED.

Subdivision 1. **Audit.** The county board in each county may carefully examine and audit such accounts, books, and vouchers of the county treasurer as will enable it to ascertain the kind, description, and amount of funds in the treasury of such county, or belonging thereto, without previous notice to the treasurer. The county board shall also witness and attest the transfer and delivery of accounts, books, vouchers, and funds by each outgoing treasurer to the successor in office.

Subd. 2. **Board may employ assistants.** The county board may employ the assistance of any county officer or employee or any certified public accountant where such assistance is deemed necessary by the county board to accomplish the internal audit or other functions involved. A certified public accountant is a person who for a period of three years prior to the date of such employment has been actively engaged in the practice of public accounting in accordance with chapter 326A.

History: *(844) RL s 499; 1909 c 22 s 1; 1953 c 101 s 1; 1967 c 409 s 2; 1986 c 444; 2010 c 191 s 7*

385.07 FUNDS, WHERE DEPOSITED OR INVESTED.

(a) All county funds shall be deposited promptly and intact by the county treasurer in the name of the county or invested as provided in section 118A.04. Interest and profits which accrue from such investment shall, when collected, be credited to the general revenue fund of the county.

(b) In addition to the authority for deposit of county funds pursuant to paragraph (a), the county treasurer may deposit county funds in a designated depository in accordance with the following conditions:

(1) The designated depository is authorized by the county treasurer to (i) arrange for the redeposit of the funds into deposit accounts in one or more banks, savings and loan associations, or credit unions that are located in the United States, and (ii) serve as custodian for the county with respect to the funds redeposited into such accounts.

(2) The full amount of the redeposited county funds, plus accrued interest, if any, must be insured by the Federal Deposit Insurance Corporation, the National Credit Union Share Insurance Fund, or an approved credit union share guaranty corporation. Any entity serving as subcustodian for the designated depository shall have had at least five years of general custodial experience.

History: *(846) RL s 500; 1907 c 352 s 1; 1945 c 559 s 1; 1947 c 29 s 1; 1959 c 531 s 1; 1965 c 278 s 1; 1965 c 300 s 2; 1967 c 409 s 3; 1969 c 527 s 1; 1978 c 678 s 2; 1980 c 486 s 2; 1985 c 204 s 1; 1996 c 399 art 2 s 4; 2012 c 209 s 3; 2026 c 56 s 35*

385.071 ELECTRONIC FUNDS TRANSFER.

Electronic funds transfer is the process of value exchange via mechanical means without the use of checks, drafts, or similar negotiable instruments. Notwithstanding any other law to the contrary, a county may make electronic funds transfers for investment purposes and for all county expenditures. The county board shall establish policies and procedures for investment and expenditure transactions via electronic funds transfer.

History: *1985 c 204 s 2*

385.08 MS 1992 [Repealed, 1994 c 465 art 1 s 48]

385.09 BONDS OF DEPOSITORIES.

Every bank or banker, before being designated as a depository, shall deposit with the county treasurer a bond, to be approved by the county board, in at least double the amount to be deposited, payable to such county, and signed by not less than five resident landowners as sureties; who shall, in the aggregate, qualify for the full penalty named in such bond. Any county in which there is no such bank or banker may be exempt from the foregoing provisions which relate to depositing its funds, if in the judgment of the county board such deposit would be detrimental to its interests. In cases where the bond furnished by the depository is that of a surety company authorized to do business in this state, the amount of such bond need not be more than the amount to be deposited in such depository.

History: *(848) RL s 502; 1909 c 124 s 1; 1967 c 409 s 5; 2004 c 228 art 2 s 15*

385.10 PROPOSALS BY BANKS.

All bonds of depositories shall be given for the term of two years from the date of their approval by the county board, and renewed every two years thereafter; but in counties having no depository, the board may advertise for proposals and designate depositories at any time when required by the public interests.

History: *(849) RL s 503; 1909 c 104 s 1; 1967 c 409 s 6*

385.11 SURETIES.

The county board shall not accept, and shall not approve, as sureties upon the bonds of depositories, stockholders or owners of such depositories, unless they are satisfied, upon full investigation, that their responsibility would in no wise be affected by the failure of the bank or banker in behalf of which the stockholders or owners sign as sureties.

History: *(850) RL s 504; 1967 c 409 s 7*

385.12 DEPOSIT IN OFFICIAL CAPACITY; FAILURE.

No county treasurer shall deposit any public funds in the treasurer's individual name, or in any other capacity than as treasurer, under the penalty of $500 for each deposit so made.

History: *(851) RL s 505; 1986 c 444*

385.13 PUBLIC FUNDS KEPT SEPARATE.

The public funds shall at all times be kept separate from any private funds of the treasurer or any private person, and all amounts found at any time in any of the county treasuries of the state, or officially deposited by the county treasurers, shall be deemed public funds, and, if in excess of the amount properly called for by the auditor's and treasurer's books and accounts, shall be turned over by the county board or by the state auditor to the county revenue fund.

History: *(852) RL s 506; 1967 c 409 s 8; 1973 c 492 s 7*

385.14 INSURANCE, LOSS BY ROBBERY OR BURGLARY.

The treasurer of each county of the state may procure insurance against loss by robbery or burglary or both of public moneys in the treasury of the county or in course of transportation for the purpose of deposit, in such amount as may be approved by the board of county commissioners. The cost of such insurance shall

be a charge upon the county and shall be paid in the same manner as other claims against the county are paid.

History: *(852-1) 1927 c 137 s 1*

385.15 PAYMENT.

All payments by treasurers of counties having designated depositories at their county seat, and by all others as far as practicable, shall be made by checks upon the depositories. Each depository shall furnish the auditor of the county to which the funds belong a true and itemized statement of the treasurer's account on the first day of each month, which statement shall be filed and preserved in the auditor's office. All sums of interest accruing upon the funds deposited in any bank or with any banker under the provisions of Laws 1881, chapter 124, shall be credited to such deposit account on the first day of each month, for the month preceding; and a monthly statement of such interest, as computed from the daily balances by the bank or banker, shall be rendered by such depository to the county auditor on the first day of each month, and the auditor shall charge the county treasurer with the amount thereof, and credit the same to the revenue fund of the county.

History: *(853) RL s 507*

385.16 MS 1965 [Repealed, 1967 c 409 s 9]

385.17 [Renumbered 375.182]

385.18 EXEMPTION FROM LIABILITY.

When any portion of the funds of a county shall be deposited by any county treasurer hereunder, such treasurer and the sureties on the treasurer's bond shall be exempt from liability for the loss of any such deposited funds from the failure, bankruptcy, or other acts of the depository, to the extent and amount of such funds so lost then in the hands of such depository.

History: *(856) RL s 510; 1986 c 444*

385.19 ACCOUNTS EXHIBITED.

On the last days of February and October in each year, the treasurer shall exhibit the accounts since the last settlement, balanced to that day, to the county board and county auditor, or, if the board is not in session, to the county auditor alone, showing all the money received and disbursed since the last settlement, and the balance remaining on hand. The books, accounts, and vouchers of the treasurer and all money remaining in the treasury shall at all times be subject to the inspection and examination of the county board or any committee thereof.

History: *(857) RL s 511; 1986 c 444*

385.20 FAILURE TO SETTLE.

Any county treasurer who fails to make settlement with the commissioner of management and budget 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 management and budget, for good cause shown, may remit the penalty at any time before an action is commenced.

History: *(858) RL s 512; 1973 c 492 s 14; 1986 c 444; 1989 c 335 art 4 s 106; 2003 c 112 art 2 s 50; 2009 c 101 art 2 s 109*

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*

385.22 REMOVAL.

When an action is commenced against any delinquent county treasurer, as aforesaid, the county board may remove such treasurer from office and fill by appointment the vacancy thereby created.

History: *(860) RL s 514*

385.23 MONEY COLLECTED.

The sheriff or other officer who collects any money from a delinquent county treasurer or the treasurer's sureties shall within ten days thereafter pay the same into the treasury of the county to which it is due.

History: *(861) RL s 515; 1986 c 444*

385.24 REFUSAL TO EXECUTE PROCESS.

If any sheriff or other officer to whom an execution against a delinquent treasurer and the treasurer's sureties is delivered neglects or refuses to execute the same, or neglects or refuses to pay over any money collected thereon, as required in section 385.23, the sheriff and the sheriff's sureties shall be liable to the same penalties and proceeded against in the same manner as provided by law in the case of delinquent treasurers.

History: *(862) RL s 516; 1986 c 444; 1Sp1986 c 3 art 1 s 50*

385.25 PROCEEDINGS AGAINST DEPUTY.

If the deputy treasurer fails to pay over to the deputy's principal on demand any taxes or other money collected as such deputy, the same proceedings may be had against the deputy and the deputy's sureties at the instance of the treasurer as are authorized against treasurers for failing to make payment according to law.

History: *(863) RL s 517; 1986 c 444*

385.26 NEW BOND; INSOLVENCY OF SURETY.

The county board may require the county treasurer to give a new bond, with sureties to be approved by them when, in the opinion of a majority of the board, the sureties, or any of them, on the original bond are insufficient, and may also require a new bond, with sureties to be approved by them, when the penalty of

such original bond is deemed insufficient; but the taking of any new bond shall not affect or impair the original bond, or the rights and liabilities of the parties thereto, incurred or existing at or prior to the time of the approval and acceptance of such new bond. Where the original bond was a corporate surety bond, and such bond since the first day of January 1933 has become inoperative due to the insolvency of the surety company, the treasurer shall furnish a new bond with sureties to be approved by the county board, and the liability of the sureties on such new bond shall only include and extend from the date of the execution of the new bond.

History: *(864) RL s 518; Ex1933 c 4*

385.27 FAILURE TO GIVE BOND.

If any county treasurer fails or refuses to give such additional bond for ten days after the day on which the same is required by the county board, the treasurer's office shall become vacant, and be filled as provided by law.

History: *(865) RL s 519; 1986 c 444*

385.28 PURCHASE OF ORDERS OR WARRANTS AT DISCOUNT PROHIBITED.

No county treasurer or deputy shall either directly or indirectly contract for or purchase any orders or warrants issued by the treasurer's county, or any state warrants, or the orders or warrants of any city, town, or other body politic for which the treasurer is the collector of taxes, at any discount; and any treasurer or deputy who shall directly or indirectly contract for, purchase, or procure any such orders or warrants at any discount whatever, shall not be allowed, on settlement, the amount of these orders or warrants, or any part thereof, and shall forfeit the whole amount due thereon and $100 for every breach of the provisions of this section, to be recovered in a civil action at the suit of the state for the use of the county. The person to whom the county treasurer is required to return the state, county, city, town, school, or road tax is prohibited from receiving from any county treasurer any orders, warrants, or bonds in payment of taxes collected, unless, with the orders, warrants, or bonds, such treasurer shall file an affidavit with the person entitled to receive the tax, stating therein that all such orders, warrants, and bonds were received at their par value.

History: *(866) RL s 520; 1973 c 123 art 5 s 7; 1986 c 444*

385.29 LENDING OF COUNTY FUNDS PROHIBITED; PENALTY.

Any county treasurer who lends any money belonging to the county with or without interest or uses the same for personal purposes, shall forfeit and pay for every such offense not more than $1,000 nor less than $500 to be recovered in a civil action at the suit of the state for the use of the county, city, town, or body politic injured.

History: *(867) RL s 521; 1986 c 444*

385.30 TO PROSECUTE BONDS.

The treasurers of the several counties in their official capacity may prosecute to final judgment and execution all actions on bonds, notes, or other securities given to them or their predecessors in office, and all pending actions commenced by their predecessors in office.

History: *(868) RL s 523*

385.31 PAYMENT OF COUNTY ORDERS OR WARRANTS.

When any order or warrant drawn on the treasurer is presented for payment, if there is money in the treasury for that purpose, the county treasurer shall redeem the same, and write across the entire face thereof the word "redeemed," the date of the redemption, and the treasurer's official signature. If there is not sufficient funds in the proper accounts to pay such orders they shall be numbered and registered in their order of presentation, and proper endorsement thereof shall be made on such orders and they shall be entitled to payment in like order. Such orders shall bear interest at not to exceed the rate of six percent per annum from such date of presentment. The treasurer, as soon as there is sufficient money in the treasury, shall appropriate and set apart a sum sufficient for the payment of the orders so presented and registered, and, if entitled to interest, issue to the original holder a notice that interest will cease in 30 days from the date of such notice; and, if orders thus entitled to priority of payment are not then presented, the next in order of registry may be paid until such orders are presented. No interest shall be paid on any order, except upon a warrant drawn by the county auditor for that purpose, giving the number and the date of the order on account of which the interest warrant is drawn. In any county in this state now or hereafter having an estimated market value of all taxable property of not less than $1,033,000,000, the county treasurer, in order to save payment of interest on county warrants drawn upon a fund in which there shall be temporarily insufficient money in the treasury to redeem the same, may borrow temporarily from any other fund in the county treasury in which there is a sufficient balance to care for the needs of such fund and allow a temporary loan or transfer to any other fund, and may pay such warrants out of such funds. Any such money so transferred and used in redeeming such county warrants shall be returned to the fund from which drawn as soon as money shall come in to the credit of such fund on which any such warrant was drawn and paid as aforesaid. Any county operating on a cash basis may use a combined form of warrant or order and check, which, when signed by the chair of the county board and by the auditor, is an order or warrant for the payment of the claim, and, when countersigned by the county treasurer, is a check for the payment of the amount thereof.

History: *(869) RL s 524; 1919 c 31; 1925 c 176; 1937 c 400 s 1; 1941 c 56; 1943 c 298 s 1; 1967 c 70 s 1; 1986 c 444; 1988 c 719 art 5 s 84; 1989 c 329 art 13 s 20; 1990 c 480 art 9 s 14; 2013 c 143 art 14 s 60*

385.32 TEMPORARY FUND TRANSFER TO SAVE INTEREST ON WARRANTS.

With the approval of the county board and of the county auditor, the treasurer of any county, in order to save payment of interest on county warrants drawn upon a fund in which there shall be temporarily insufficient money in the treasury to redeem the same, may borrow temporarily from any other fund in the county treasury in which there is a sufficient balance to care for the needs of such fund and allow a temporary loan or transfer to any other fund and the treasurer may pay such warrants out of such funds; provided it shall first be determined that the amount of such transfer may be returned to the fund from which borrowed before there is need for same in such fund and, in any event, within six months; and any such money so transferred shall be returned to the fund from which drawn as soon as money shall come in to the credit of such fund to which it has been loaned.

History: *(869-1) 1925 c 318 s 1*

385.33 LAWS NOT REPEALED.

Nothing contained in section 385.32 shall be construed to repeal or modify any of the provisions of section 385.31.

History: *(869-2) 1925 c 318 s 2*

385.34 TO DEPOSIT ORDERS; AUDITOR'S DUTY.

The treasurer shall deposit with the auditor on the day of redemption all orders and warrants redeemed, and take the auditor's receipt therefor. The treasurer shall enter the same, with date of payment, in the register of orders paid, and credit the office daily upon the treasurer's journal and ledger with the amount thereof. The auditor shall cancel the same immediately upon the auditor's register of orders issued, and at the close of the day credit the treasurer with the same upon the auditor's journal and ledger.

History: *(870) RL s 525; 1986 c 444*

385.35 ALLOWANCES.

Every county treasurer shall be allowed express charges for forwarding state moneys and ten cents for each mile necessarily traveled in going to and returning from the nearest express office for that purpose; and for all sums necessarily paid for blank books and stationery and for printing such advertisements as the treasurer is required to make.

History: *(871) RL s 526; 1986 c 444*

385.36 MS 1984 [Repealed, 1Sp1985 c 14 art 13 s 14]

385.37 MS 1969 [Repealed, 1971 c 25 s 77]

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

Subdivision 1. MS 2008 [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 treasurer which shall be paid to the county treasurer 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 treasurer the board shall set by resolution the minimum salary to be paid the county treasurer for the term next following.

(c) In the event a vacancy occurs in the office of county treasurer 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 treasurer shall not be reduced during the term for which the treasurer was elected or appointed.

(e) In the event that duties are assigned to the treasurer which are in addition to duties as treasurer, 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. MS 1974 [Repealed, 1975 c 301 s 16]

Subd. 3. MS 2008 [Repealed, 2009 c 152 s 25]

Subd. 4. MS 1949 [Repealed, 1951 c 327 s 6]

Subd. 5. **Fees, mileage, expense allowance.** The county treasurer 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 treasurer shall not retain

any additional compensation, per diem or other emolument for services as county treasurer, 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 treasurer;

(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 treasurer.

(b) Nothing in this subdivision shall limit the right of the county treasurer to appoint deputies for said office as provided in Minnesota Statutes 1961, section 385.02.

Subd. 7. **Salary, budget appeals.** The county treasurer if dissatisfied with the action of the county board in setting the amount of the treasurer's salary or the amount of the budget for the office of county treasurer, 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 treasurer'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 treasurer; or

(3) subsequent to July 1, 1965, and upon not less than 30 days' written notice by the treasurer, 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 treasurer inconsistent herewith are superseded.

History: *1945 c 329 s 1; 1949 c 399 s 1-4; 1951 c 329 s 2; 1965 c 838 s 1-6; 1967 c 388 s 3,4; 1985 c 281 s 7; 1986 c 444; 1Sp1986 c 3 art 1 s 82; 2009 c 152 s 13*

385.374 MS 1969 [Repealed, 1971 c 25 s 78]

385.38 EMPLOYEES, PAY IN CERTAIN COUNTIES; FEES.

In counties having a population of more than 75,000, the county treasurer shall file with the county auditor 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, 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: *(872-1) RL s 528; 1986 c 444*

385.39 MONEY AND BOOKS DELIVERED TO SUCCESSOR.

Each county treasurer, on going out of office, shall deliver to the successor in office all the public money, books, accounts, papers, and documents in possession; and in case of the treasurer's death the legal representatives shall in like manner deliver up all such money, books, accounts, papers, and documents as come into their possession.

History: *(872-2) RL s 529; 1986 c 444*

385.40 MS 1949 [Renumbered 385.40, subdivision 1]

385.40 NOTICE, TAXES BECOMING DELINQUENT.

Subdivision 1. **Board may order ad.** The board of county commissioners of any county in the state may by resolution direct the county treasurer to publish in one or more newspapers published in the county a notice in the form of a display advertisement informing taxpayers of the approaching time when real and personal taxes will become delinquent and when penalties will accordingly attach, which resolution shall fix the maximum amount that shall be paid for such advertisements; provided that not more than the sum of $100 shall be paid in any one year for such advertisements in any such county.

Subd. 2. **Treasurer to have published.** Upon the passage of any such resolution it shall be the duty of the county treasurer to prepare and have published such notice as may be appropriate and have the same published using such space in such newspapers as will comply with the terms of such resolutions and the expense thereof shall be allowed by the board of county commissioners and paid out of the county treasury as other claims against the county.

History: *(772, 773) 1909 c 307 s 1,2*

385.41 [Renumbered 385.40, subd 2]

385.42 STATEMENT OF UNPAID CURRENT TAXES.

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

At the option of the county treasurer, 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.

This section shall not authorize the treasurer or county auditor to charge a fee for certifying to taxes on a deed to be recorded.

History: *1994 c 510 art 1 s 12*