CHAPTER 11-14
COUNTY TREASURER

11-14-01. Treasurer eligible two terms only.

Repealed by omission from this code.

11-14-02. When county treasurer to qualify and take office.

The county treasurer shall qualify and enter upon the discharge of the duties of the office on the first of May next succeeding the treasurer's election.

11-14-03. Additional bond may be required of treasurer.

Whenever the county treasurer has furnished a bond by personal sureties or by a surety company, the board of county commissioners may require the treasurer to give an additional bond, or additional sureties if, in the opinion of a majority of the commissioners, the existing security shall have become insufficient. The board may demand and receive from the county treasurer an additional bond, with good and sufficient security, in such sum as it may direct, whenever, in its opinion, more money shall have passed or is about to pass into the hands of the treasurer than is covered by the penalty in the previous bond. The giving of an additional bond or of additional sureties on an existing bond shall not invalidate any previous bond or bonds, nor discharge the sureties from any liability thereon.

11-14-04. Failure to give additional bond.

If a county treasurer fails or refuses to give an additional bond or additional sureties for ten days from and after the day on which the board of county commissioners requires the treasurer so to do, the treasurer's office shall become vacant and another treasurer shall be appointed according to law.

11-14-05. County treasurer to certify abstracts - Fees.

Repealed by S.L. 1999, ch. 105, § 1.

11-14-06. County treasurer to receive and pay out county money.

The county treasurer shall receive all moneys belonging to the county, from whatever source they may be derived, and all other moneys which by law are directed to be paid to the treasurer. The treasurer shall pay out moneys belonging to the county only on a properly drawn county warrant or in any other manner provided by law.

11-14-07. Treasurer to keep record of cash.

The county treasurer shall keep an accurate and detailed record of all moneys which shall come into the treasurer's hands by virtue of the treasurer's office.

11-14-08. Duties of the county treasurer - Annual settlement.

The county treasurer shall keep a just and true account of the receipts and expenditures of all tax moneys which shall come into the treasurer's hands by virtue of the treasurer's office, in books or records to be kept by the treasurer for that purpose. Such books or records shall be open at all times for inspection by the board of county commissioners or any member thereof, by all county and state officers, and by any taxpayer or a taxpayer's legal representative. On the tenth day of November of each year, the county treasurer shall make an annual settlement or accounting for the collection of current taxes and for that purpose the treasurer shall exhibit to the auditor the treasurer's books, moneys, accounts, and all vouchers relating to the same to be audited or verified. The county treasurer shall be charged with the amount of the original tax list, the additional taxes assessed, and penalties and interest collected to date of settlement, and shall be credited with the amount of cash collected, abatements, erroneous assessments, canceled taxes, discounts, and a total of the delinquent taxes outstanding. The county treasurer, at the time of the settlement, shall furnish the county auditor with a list of delinquent real estate

taxes outstanding and a list of delinquent personal property taxes outstanding in sufficient detail to permit the auditor to complete the auditor's records.

11-14-09. Treasurer's receipts for money received - Copy deposited with auditor.

Whenever the county treasurer receives money, the treasurer shall make out triplicate receipts and shall deliver one copy thereof to the person paying, and deposit one copy thereof with the county auditor at the close of the business day, and retain one copy thereof which shall be filed numerically in the treasurer's office. The county auditor shall charge the county treasurer with the amount of the receipts, and the county treasurer shall enter the amount of the receipts in the treasurer's cash book.

11-14-10. Daily report to auditor - Distribution of funds.

The county treasurer shall prepare a daily statement of all receipts and disbursements and shall transmit a copy of the same to the county auditor together with all warrants and other vouchers paid and duplicate copies of all receipts. The treasurer shall make a distribution on or before the tenth working day of each calendar month to the several county funds and taxing subdivisions of all taxes received and of all other funds that are required by law to be distributed.

11-14-11. Report to township clerks.

Repealed by S.L. 2019, ch. 96, § 1.

11-14-12. Statement to township clerk of amount paid to township treasurer.

Whenever the county treasurer pays or remits any township funds to a township treasurer, the treasurer shall mail to the township clerk on the day of such remittance a statement of the amount so paid or remitted, separately stating the amount belonging to each fund.

11-14-13. Treasurer's accounts with school districts - Disbursements.

1. The county treasurer shall keep a regular account with each school district in the county. The treasurer shall credit and transfer to such account the amount collected on taxes levied by the governing body of the school district, all sums apportioned to the district by the county superintendent of schools or other authority, and all sums received from the district. The treasurer shall credit the county with all payments made to the business manager of the district and shall distinguish between items paid by apportionment, from county taxes, and from other sources; all payments for redemption of or endorsement upon school district warrants in the collection of taxes; and all items of legal fees for collection and other duties performed.
2. Whenever a school district is authorized by law to be the custodian of its own funds and exercises such authorization, the county treasurer shall remit to such school district the funds for which the school district is custodian on or before the tenth day of each calendar month.

11-14-14. Reports of disbursements of funds to school districts.

Annually, on the first day of July, the county treasurer shall:

1. File with the county superintendent of schools an itemized statement of all funds remitted by the treasurer during the preceding school year to the business manager of each school district in the county.
2. Send to the business manager of each school district in the county an itemized statement of all payments made by the county treasurer to such school district business manager during the preceding school year.

Such statement shall be made in substantial conformity with the forms prepared by the superintendent of public instruction for the annual report of school district business managers.

11-14-15. Receipts and warrants to be delivered to school district business manager.

The county treasurer shall deliver to the business manager of the school district, at the time of making other regular payments to the business manager, a duplicate tax receipt for all amounts credited as an endorsement upon, or in payment of, any school district warrant, and the treasurer shall deliver to such district business manager all warrants which have been redeemed.

11-14-16. When treasurer shall pay over the funds collected.

The county treasurer shall pay over to the treasurer of the state, and to any municipal corporation or organized township, or to any body politic, on the order of the county auditor, all moneys received by the treasurer arising from taxes levied and collected, belonging to the state, or to such municipal corporation or organized township or school district on or before the tenth working day of each calendar month, provided, however, that foundation program allocations shall be made within seven days of receipt, excluding weekends and holidays. If any treasurer willfully and negligently shall fail to settle with the state treasurer at the times and in the manner prescribed by law, the county treasurer shall forfeit to the use of the state the sum of five hundred dollars, such sum to be recovered from the treasurer or the treasurer's sureties on suit brought by the state treasurer in the name of the state. If the state treasurer fails to bring such suit, then any citizen of the state may bring the same.

11-14-17. Treasurer not credited with interest paid unless warrant endorsed.

The county treasurer, on any settlement with the board of county commissioners, shall not be credited with any sum paid for interest on any warrant or order unless, at the time of receiving the same, the treasurer shall have noted on the warrant or order the amount of interest due thereon.

11-14-18. Failure of treasurer to make settlement - Auditor to start suit.

If a county treasurer fails to make return and settlement, or fails 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 board of county commissioners of the treasurer's county, shall cause suit to be instituted against the treasurer and the treasurer's sureties, or any of them.

11-14-19. Treasurer not to speculate in county warrants - Penalty.

A county treasurer shall not either directly or indirectly contract for or purchase any warrant or other evidence of indebtedness issued by the county of which the person is treasurer at any discount upon the sum due thereon. If a county treasurer shall contract for or purchase any such warrant or other evidence of indebtedness contrary to the provisions of this section, the treasurer shall forfeit the whole amount due thereon. The forfeiture shall be recovered for the benefit of the county by civil action brought by the state of North Dakota.

11-14-20. Loaning county funds - Penalty.

If any county treasurer shall loan any money belonging to the treasurer's county, with or without interest, or shall use the same for the treasurer's own purposes, the treasurer shall forfeit and pay, for every such offense, not more than five hundred dollars nor less than one hundred dollars. The forfeiture shall be recovered for the benefit of the county in an action brought by the state of North Dakota.

11-14-21. County treasurer's final settlement.

When the county treasurer goes out of office, the treasurer shall make a full and complete settlement with the board of county commissioners, and shall deliver up all books, papers, moneys, and all other property pertaining to the office to the treasurer's successor, taking a receipt therefor. The board shall see that the books of the county treasurer are correctly balanced before passing into the possession and control of the treasurer elect. It shall witness and attest the actual transfer and delivery of accounts, books, vouchers, and funds by any

outgoing treasurer to the successor in office, whether the successor treasurer is the same person or another, and shall cause to be entered of record its full compliance with the requirements of this section.