

**CHAPTER 21-05  
CLAIMS AGAINST TOWNSHIPS AND COUNTIES**

**21-05-01. Claims against township or county - How accounts stated.**

No account or claim against any township or county of this state may be allowed by the governing body thereof until a full itemized statement in writing has been filed with the governing body or unless otherwise authorized by the governing body pursuant to contract or other action. The governing body, in its discretion, may require the filing of any additional information which it may deem necessary to the proper understanding and audit of any claim or account and it may require the filing of a sworn statement in such form as it may prescribe. The provisions of this section, however, do not apply to any claim or demand for an annual salary or per diem of jurors or witnesses fixed by or in pursuance of any statute. Whenever the county auditor is not readily available to sign and issue warrants upon the county treasurer for the payment of the salary or per diem of jurors or witnesses, the county treasurer is authorized to pay such salary or per diem upon the written order of the judge of the court in which such jurors or witnesses have served and in such cases the county treasurer shall furnish the county auditor with statements of all claims paid.

**21-05-02. Accounts may be verified.**

The verification described in section 21-05-01 may be in substantially the following form:

Certificate

I do hereby certify that the within bill, claim, account, or demand is just and true; that the money therein charged actually was paid for the purpose therein stated; that the services therein charged actually were rendered and of the value therein charged, that no part of such bill, claim, account, or demand has been paid; and that the goods therein charged actually were delivered and were of the value charged.

Sign Here \_\_\_\_\_

\_\_\_\_\_  
If signed for a firm or  
company show authority  
on this line.

**21-05-03. Additional proof may be required.**

The board of county commissioners or board of township supervisors before which any bill, claim, account, or demand against the county or township shall come for audit and approval, if deemed necessary, may require to be furnished a statement made under oath containing such other information as is deemed necessary for the further verification of any such bill, claim, account, or demand.

**21-05-04. Penalty.**

Repealed by S.L. 1975, ch. 106, § 673.

**21-05-05. Voucher form.**

Repealed by S.L. 1983, ch. 283, § 6.

**21-05-06. What accounts not verified.**

In case any account, claim, or demand against a county or township is made or presented by any administrator or executor on behalf of the estate of a deceased person, the administrator or executor may not be required to verify the same but may prove the same otherwise to the satisfaction of the governing board.

**21-05-07. Consideration of account - Action thereon.**

Whenever an account, claim, or demand against any township or county is reviewed in the manner prescribed in section 21-05-01, the board to which the same is presented may receive and consider the same and may allow or disallow the same, in whole or in part, as to the board

appears just and lawful, saving to such claimant the right of appeal in accordance with the procedure provided in section 28-34-01. Approval by the board must be recorded in the record of its proceedings and this is sufficient to indicate approval without requiring a majority of the members of the board to sign or initial the voucher or order for payment.

**21-05-08. Penalty for auditing account not itemized.**

Any person, whether or not acting as a member of any board, who audits and allows any account, claim, or demand against any county or township required to be itemized, without having the same first duly itemized, is guilty of a class B misdemeanor.