

CHAPTER 4

THE OFFICE OF COUNTY TREASURER

The county treasurer is also ex-officio tax collector and public administrator (31-2102). The county treasurer is elected every four years (34-620) unless an optional form of county government is adopted pursuant to Title 31, Chapters 52 through 58, *Idaho Code*. The county treasurer is separately bonded for each of the separate responsibilities of the office (31-2015). Such bond is furnished by the county. The salary for the officer is set by the board of county commissioners. The county treasurer is authorized to appoint as many deputies as may be necessary to discharge the duties of the office within budgetary limits approved by the county commissioners (31-2003 and 31-1605).

DUTIES AS COUNTY TREASURER

The responsibility of the county treasurer for the safekeeping of public moneys is governed by the Public Depository Law found in Title 57, Chapter 1, *Idaho Code*. Included in these sections is specific reference to the tax collector and public administrator. Chapter 1 covers the designation of public depositories and the reporting responsibilities of designated depositories. Under the Public Depository Law and other miscellaneous sections of *Idaho Code*, the inference is that the safekeeping of public moneys is the primary responsibility of the county treasurer, while section 57-127 empowers and authorizes the county treasurer to invest surplus or idle funds. Title 57, Chapter 1 is explicit regarding the duties and liabilities of county treasurers, boards of county commissioners and public depositories.

The county treasurer must deposit all moneys coming into the county into the treasury and disburse the same. The county treasurer must record and report all such receipts and disbursement according to law. All moneys going into the county treasury shall be documented by a certificate of the auditor (31-2103).

Disbursements of moneys must be made only on warrants or checks issued by the auditor under the orders of the board of county commissioners, or as otherwise provided by law (31-2101). A warrant may be processed as a cash item or check or non-cash item.

If there is money in the funds to cover the warrants, the county treasurer honors the warrants in one of two methods depending upon the warrant type as determined by the board of county commissioners after consultation with the county auditor (31-1510).

Warrants payable on demand: they are jointly issued and signed by the county auditor and county treasurer (31-1511). These warrants become cash items and are treated as any check within the federal reserve system and on the county treasurer's books.

Warrants not payable on demand: these are issued by the county auditor and redeemed by the county treasurer (31-1511). Redemption is usually made collectively by check to the designated

public depository, although a single individual may ask that a warrant be redeemed in the treasurer's office.

The county treasurer needs to make arrangements with the public depository in setting up accounts depending upon which of these two methods are used to honor the warrants.

If there is no money in the funds to cover the warrant, it must be registered (31-1511) and must be identified and logged by the county auditor and county treasurer and paid in the order of its presentation (31-1510). Registered warrants are most frequently used as a method of borrowing funds for the operation of county government and require the coordinated actions of the board of county commissioners, county auditor and county treasurer, in advance, working with the financial institution involved.

The county treasurer shall make a monthly settlement with the county auditor on the first Monday of each month showing all receipts, disbursements and care of the public revenue, together with the remaining balance. At this time the county treasurer sends the redeemed warrants to the county auditor (31-2112).

The county treasurer must make a detailed report at every regular meeting of the board of county commissioners showing all receipts and disbursements and all debts due to and from the county (31-2113).

The county treasurer must make a full settlement of all accounts with the county auditor in the presence of the county commissioners on the first Tuesday after the first Monday of October (31-2112).

The books, accounts and vouchers of the county treasurer are subject to inspection and examination by the board of county commissioners and grand jury (31-2122). The county treasurer must permit the county commissioners and the auditor to examine his/her books and count the money in the treasury whenever they wish to make an examination or counting (31-2123). In addition, all documents are public records available for inspection or copying upon demand.

The county treasurer must retain custody of all moneys of the county and state until disbursed according to law (31-2101).

In case of the death of any county treasurer, all official moneys, books, accounts, papers and documents shall be delivered to the treasurer's successor by the board of county commissioners (31-2121).

The county treasurer collects bridge and ferry license taxes and pawnbroker's license tax for those pawnbrokers who operate outside a city's limit plus in any city that does not collect a pawnbroker's license fee and delivers the revenue to the county auditor for distribution to specific taxing districts (Title 63, Chapter 23, *Idaho Code*).

DUTIES AS EX-OFFICIO TAX COLLECTOR

The county treasurer/tax collector is responsible for the collection of taxes on real and personal property, taxes on harvested timber and the collection of special assessments for water districts, fire protection districts, local improvement districts, translator districts and other entities as approved by the legislature and the commissioners.

The county tax collector is also responsible for the safekeeping and accounting for all revenue coming into the office in payment of taxes or special assessments and accounting for all uncollected taxes or assessments.

The county tax collector interacts extensively with mortgage service agencies, tax service agencies, individual taxpayers, the county assessor's office, the county clerk's office, the county sheriff's office and, occasionally, the prosecuting attorney in order to administer the responsibilities of the office. The tax collector also interacts with the board of county commissioners in their roles as commissioners and as a board of equalization.

The tax collector must be separately bonded with the bond to be fixed by the board of county commissioners under the provisions found in 31-2015(7), *Idaho Code*.

While the responsibility for extending the taxes on the property rolls is that of the county auditor, the involvement of county treasurers in this process varies from county to county. This procedure has evolved as technology allows more efficient use of equipment, budget and time.

The county auditor must cause to be computed the amount of property taxes levied on the total taxable value on the property rolls and deliver the same to the tax collector at various times (63-811). The tax collector shall collect and account for the amount of property taxes due and remit any property tax revenues to the county auditor showing distribution to the proper accounts or funds (63-812).

All property taxes must be paid in lawful money of the United States. A county may allow for payment of taxes by use of a debit card, credit card or electronic funds transfer (63-901).

The county tax collector must mail a tax notice to every taxpayer or his agent or representative. The content of the notice is approved by the state tax commission in accordance with section 63-219, *Idaho Code*, and the deadlines for mailing the notices are contained in 63-902. The information required on the notice, including the different payment options, and the length of time receipts for payment of taxes must be retained is also found in 63-902.

Property taxes are due and payable in full on December 20 of each year. With specific exceptions, a grace period allows the payment of taxes in half without incurring delinquency charges if the deadlines for each half payment are met (63-903). By law, any portion of a property tax may be paid at any time, although the application of costs, interest or charges still applies. The deadlines for payment of current taxes on the property, operating property, subsequent and missed property rolls are also located in 63-903. Included in this section is the assessment of late charges and interest.

Special provisions are made for the collection of taxes on personal property and transient personal property (63-904). This covers the consequences of delinquency, taxes made on demand, issuance of warrants of distraint and the allowance of extensions or barring of extensions for payment.

The tax collector may establish interim payment accounts for those taxpayers who make application. The payments made are accumulated toward the payment of current or future property taxes. The moneys in these individual accounts shall be posted to the roll when the property taxes are due. The county shall pay no interest on these receipts and the amount cannot be withdrawn by the depositor (63-906).

Delinquent Taxes (Personal Property and Tax Deeded Property)

The tax collector must make a tax deed to the county for such real property on which the taxes have not been paid within three (3) years of the date of delinquency. The making of such tax deed involves due process of law and requires extensive technical application of the law on the part of the tax collector. Explicit under law is the notification of the taxpayer, affidavits of compliance, time constraints, publication requirements and hearings before the board of county commissioners (63-1005; 63-1006).

After a tax deed has been issued, real property may be redeemed only by the record owner(s) or party in interest up to the time the commissioners have entered into a contract of sale or the property has been transferred by tax deed (63-1007). The process for redemption is explained in 63-1007.

Personal Property: If personal property taxes have not been paid after the second Monday of October, the county commissioners certify to the county assessor and tax collector a lien upon the real property, and together with all costs, late charges, and interests, are entered upon the property roll by the county tax collector, who also notifies the property owners (63-504).

The collection of delinquent taxes on personal property and the issuance of warrants of distraint to the county sheriff for collection are the responsibility of the tax collector (63-1012; 63-1013).

Tax Deeded Property: If the property to be sold is acquired by tax deed, the notice required to be published shall include, next to the description of the property, the name of the taxpayer as it appears in the delinquent tax certificate upon which the tax deed was issued. The property shall be sold to the highest bidder. However, the board of county commissioners shall set the minimum bid for the tax deeded property to include all property taxes owing, interest and costs but they may reserve the right to reject any and all bids and shall have discretionary authority to reject or accept any bid which may be made for an amount less than the total amount of all delinquent taxes, late charges, interest and costs, including other costs associated with the property, advertising, and sale, which may have accrued against any property so offered for sale, including the amount specified in the tax deed to the county. Such action by the board in setting the minimum bid shall be duly noted in their minutes. Failure to do so shall not invalidate a sale. For tax deeded property, the board of county commissioners shall conduct an auction no later than fourteen (14) months from the issuance of the tax deed (§31-808). The proceeds from such

sale shall be handled by the process established in §31-808(2)(b) and (c) and 31-808(11). The general provisions for handling a tax deed are located in sections 63-1005 and 63-1006, Idaho Code.

Upon the redemption from a tax sale of any property in any delinquency entry, the amount paid from such redemption shall be deposited into the county treasury by the tax collector and apportioned among such state and county funds and taxing districts as provided for the apportionment of property taxes (63-1015).

The tax collector settles monthly with the county auditor and transmits to the auditor revenue collected in payment of taxes and accounts to the auditor for uncollected taxes. The settlement includes a detailed statement of moneys collected for each taxing district or authority (63-1201).

Miscellaneous Responsibilities

All proceedings of the county commissioners in the cancellation or refund of property taxes or refund of payments shall be recorded in the official minutes. All such refund of property taxes or payments must be paid upon warrants drawn on the county current expense fund by the county auditor or upon checks issued by the county tax collector (63-1302). All such refunds shall be apportioned to the various funds or taxing districts.

When the board of county commissioners makes adjustments correcting errors or other property tax adjustments within their authority, the clerk of the board shall prepare and deliver to the tax collector, a copy of the proceedings of the county commissioners. The tax collector shall make the necessary corrections (63-1303).

The board of county commissioners may, by resolution, authorize the tax collector to make adjustments of late charges, interest and fees, not to exceed the designated limit as set by the board, in order to facilitate the collection of property taxes (63-1304).

DUTIES AS EX-OFFICIO PUBLIC ADMINISTRATOR

The treasurer receives from the coroner any funds and property found on dead bodies (31-2117). The funds or property may be claimed by legal representatives of the deceased or retained by the treasurer as ex officio public administrator (14-101). If the property is not claimed within thirty (30) days after receipt, the county treasurer, as public administrator, must sell the property at public auction and place the receipts of the sale, plus any funds found on the body, in the county treasury (31-2117). The ultimate disposition of these funds is covered by Sections 31-2118, and 15-3-914 of the *Idaho Code*. The funds, if not paid to the heirs of the deceased, become unclaimed property and are transferred to the public school endowment fund (15-3-914).

Every public administrator must make an initial determination of the absence of an heir or will, and take charge of the estates of the following groups of people who, upon their death, reside within his county (14-102):

1. The estates of decedents for whom no personal representatives are appointed;
2. The estates of decedents with no known heirs;
3. Estates ordered into his/her hands by the court and estates to which the state of Idaho is an heir.

The public administrator must be notified within forty-eight (48) hours of knowledge of a death of a stranger or person without known heirs (14-104).

The public administrator must make and return a perfect inventory of all estates taken into possession (14-105). When the inventory shows that the estate amounts to less than \$1,000, no notice to creditors or other formal proceeding is required. The public administrator, in this case, first pays the funeral expenses, the expenses of the last sickness, administration and other such expenses as deemed appropriate by the administrator.

If an heir or creditor of an estate competent to institute probate proceedings exists, the public administrators is not required to act as public administrators unless the heir or creditor files a petition to appoint a public administrator within one year of the descendant's death (14-120). In this case the public administrator may charge any reasonable fees, costs, and other expenses of administration against the estate (14-120).

After a final settlement of the affairs of any estate, the public administrator must send the remaining funds to the state tax commission if there are no heirs or claimants (14-113). The public administrator must make a report to the judge each six months on all estates which have come into his/her hands (14-112).

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