

CHAPTER 58-08 TOWNSHIP TREASURER

58-08-01. Compensation of treasurer. The township treasurer is entitled to receive as compensation for services twenty dollars a day for each day necessarily devoted to the work of the treasurer's office not exceeding one thousand dollars in a calendar year. Additional compensation over one thousand dollars may be provided for reimbursement of expenses and mileage at a rate not exceeding the allowable mileage rate accepted by the United States internal revenue service for each mile [1.61 kilometers] necessarily traveled in the performance of the treasurer's duties. The township treasurer may not be allowed a percentage on the balance turned over to the treasurer's successor in office.

58-08-02. Duties of treasurer - Form of warrant - Disbursement of funds. The township treasurer shall receive and take charge of all moneys belonging to the township or which by law are required to be paid into the township treasury and shall pay over and account for the same upon the order of the township or the officers thereof duly authorized in that behalf and shall perform all such duties as may be required of the township's treasurer by law. Approval of orders or vouchers must be recorded in the record of the board's proceedings and this is sufficient to indicate approval without requiring a majority of the board to sign or initial the voucher or order for payment. The township treasurer shall pay out no township funds except upon the warrant of the board of supervisors signed by the chairman of the board and countersigned by the clerk. The treasurer shall pay all warrants when presented, if properly drawn and signed, and if there is money in the treasurer's hands or subject to the treasurer's order sufficient for payment. The township treasurer may not issue the treasurer's check on the depository bank, but shall countersign the warrant and insert the name of the depository bank thereon, and the warrant, when so countersigned and directed to the depository bank and properly endorsed by the payee, must be paid by the depository. Immediately upon countersigning any warrant, the township treasurer shall enter the payment in the township treasurer's official record.

58-08-03. Treasurer to draw moneys from the county. The township treasurer shall draw from the county treasurer such moneys as have been received by the county treasurer for the use of the township. Upon the receipt of such moneys, the township treasurer shall deliver proper vouchers therefor.

58-08-04. Treasurer to keep account of receipts and disbursements - Deliver books, property, and moneys to successor. Each township treasurer shall keep, in a book provided for that purpose at the expense of the township, a true account of all moneys which the township treasurer receives or disburses by virtue of that office. The township treasurer shall present such account, with the treasurer's vouchers, to the board of township supervisors at its meeting on the second Tuesday in March for adjustment. On demand, the township treasurer shall deliver to the person's successor in office all books and property belonging to the township treasurer's office and the balance of all moneys in that person's hands as treasurer.

58-08-05. Treasurer to make annual statement - Contents - Where filed. The township treasurer shall prepare an annual statement of receipts and disbursements for the period January first to December thirty-first of each year. The statement must include the amount, date, source, and fund credited for each receipt and the amount, date, payee, purpose, and fund debited for each disbursement. The statement must include the beginning and ending balances of moneys held by the township. After the statement has been reviewed at the annual township meeting, it must be filed in the office of the township clerk. If the offices of township clerk and treasurer have been merged, such statement must be filed with the chairman of the board of township supervisors. A duplicate of the statement at the same time must be filed by the township treasurer with the county auditor.

58-08-06. Penalty for neglect of duty - Action to recover forfeiture. Each township treasurer who refuses or neglects to comply with sections 58-08-02 through 58-08-05 shall forfeit not more than two thousand dollars to be recovered in a civil action brought in the district court in

the name of the person who prosecutes the action. The amount of the forfeiture must be fixed by the jury, and one-half of the recovery must be paid to the person prosecuting the action, and the remainder of the recovery must be paid to the township of which the delinquent person is or has been treasurer.

58-08-07. Warrant record - Endorsement of warrants not paid. Each township treasurer shall keep a suitable book to be provided at the expense of the township in which the township treasurer shall register serially all township warrants which are presented for payment and which cannot be paid for want of funds. When such warrants are presented to the township treasurer and cannot be paid for want of funds, the township treasurer shall endorse upon the back of each the words "not paid for want of funds", giving the date of such endorsement, and shall sign that person's name to such endorsement as township treasurer. When so endorsed, each warrant must bear interest from that date until it has been called for payment. Such warrants must be paid in the order in which they are presented for payment and registered out of the first moneys that come into the treasurer's hands for such purposes.

58-08-08. Township moneys to be deposited in township name - Penalty. A township treasurer may not deposit, in that person's own name, moneys belonging to the township in any bank, savings bank, trust company, or other fiduciary institution. All township moneys must be deposited in the name of the township and any interest on such moneys must be credited to the township fund. Any person violating any provision of this section is guilty of a class A misdemeanor.