

## **CHAPTER 11-25 COUNTY WARRANTS**

### **11-25-01. Warrants - How signed, attested, numbered, and registered.**

All warrants upon the county treasurer for claims against the county shall be issued by the county auditor upon the authority of properly audited and allowed claims or orders of the board of county commissioners. Approval by the board of county commissioners shall be recorded in the record of its proceedings and this shall be sufficient to indicate approval without requiring a majority of the board to sign or initial the vouchers or orders for payment. Each warrant shall be so drawn that when signed by the treasurer in an appropriate place, it becomes a check on the county depository. No warrant upon the treasurer shall be delivered or mailed to the payee or payee's agent or representative until such warrant has been signed by the treasurer and entered on the treasurer's books as a check drawn on a bank depository. Warrants for salaries of county officers and county employees may be drawn by the county auditor from time to time as such salaries become due and payable. The county auditor shall draw all other warrants or orders upon the county treasurer for the payment of moneys upon the authority and for the purposes specifically provided by law. All warrants issued by the county auditor shall be numbered consecutively or in separate series by funds. The number, date, and amount of each warrant and the name of the person to whom payable and the fund upon which drawn shall be stated therein. Warrants shall be signed by the county auditor and at the time they are issued shall be registered by the auditor in a book kept for that purpose.

### **11-25-02. Treasurer to keep record of warrants paid.**

Each county treasurer shall keep a record of warrants paid which shall show the number and amount of the warrant, the fund from which paid, and the amount of interest paid thereon.

### **11-25-03. Redemption of warrants on which interest due - Duty of treasurer.**

When the county treasurer shall redeem any county warrant or shall receive any warrant in payment of taxes on which any interest is due, the treasurer shall note on the warrant or order the amount of interest paid by the treasurer thereon. The treasurer shall enter in the treasurer's accounts the amount of interest paid distinct from the principal of the warrant or order. At the beginning of each month, the county treasurer shall furnish to the county auditor an itemized statement of all interest paid by the treasurer during the past month to enable the auditor to reconcile the auditor's records.

### **11-25-04. Treasurer to mark warrants redeemed.**

When the county treasurer pays any warrant drawn on the treasurer by the county auditor, or when the treasurer takes or receives any warrant or receipt in payment of any tax, the treasurer shall write or stamp on the face of such warrant, order, or receipt the word "redeemed" or "paid" and the date of redemption or payment.

### **11-25-05. Warrants - Cancellation - Description in minutes.**

The board of county commissioners, at each regular meeting, may cancel all warrants drawn on any fund of the county which have remained unpaid for a period of one year or more. The board may cancel all warrants which have been subject to payment and which have not been presented for payment for a period of one year or more. The board, before canceling any such warrant, shall cause to be entered in the minutes of its proceedings a brief description of the warrant, containing the name of the payee, and the number, date, and amount of each warrant to be canceled. If the party entitled to any such warrant shall appear and give good and sufficient reason for the party's delay in calling for such warrant or in presenting the same for payment, the board may issue a new warrant in the amount to which the party is entitled, except for the statute of limitations.