

CLAY COUNTY TREASURER

JOB DESCRIPTION:

Elected Officer

General duties are pursuant to Iowa Code Chapter 321.153 and 331.551 thru 331.559 which include the following:

331.551 OFFICE OF COUNTY TREASURER.

1. The office of treasurer is an elective office except that if a vacancy occurs in the office, a successor shall be appointed to the unexpired term as provided in chapter 69.
2. A person elected or appointed to the office of treasurer shall qualify by taking the oath of office as provided in section 63.10 and give bond as provided in section 64.10.
3. The term of office of the treasurer is four years.

331.552 GENERAL DUTIES.

The treasurer shall:

1. Receive all money payable to the county unless otherwise provided by law.
2. Disburse money owed or payable by the county on warrants or checks drawn and signed by the auditor and sealed with the official county seal.
3. Keep a true account of all receipts and disbursements of the county, which account shall be available for inspection by the board at any reasonable time.
4. Keep the official county seal provided by the county. The official seal shall be an impression seal on the face of which shall appear the name of the county, the word "county" which may be abbreviated, the word "treasurer" which may be abbreviated, and the word "Iowa".
5. Account for, report, and pay into the state treasury any money, property, or securities received on behalf of the state as provided in sections 8A.506 to 8A.508.
6. Account for and report to the board the amount of swamp land indemnity funds received from the treasurer of state under section 12.16.
7. Register and call tax anticipatory warrants issued for a memorial hospital as provided under section 37.30.
8. Serve on a nomination appeals commission to hear nomination objections filed with the county commissioner of elections as provided in section 44.7.
9. Keep on file the bond and oath of the auditor as provided in section 64.23.
10. Reserved.
11. Serve as treasurer of an area hospital located outside the corporate limits of a city as provided in section 145A.15.
12. Register and call anticipatory warrants related to the sale of limestone as provided in section 353.8.
13. Make transfer payments to the state for school expenses for blind and deaf children and support of persons with mental illness as provided in sections 230.21, 269.2, and 270.7.

14. Transfer funds to pay the expenses of creating or changing the boundaries of a school district as provided in section 275.26.

15. Transfer funds to pay tuition expenses owed by a debtor school district to a creditor school district as provided in section 282.21.

16. Pay to the treasurers of the school corporations located in the county the taxes and other moneys due as provided in section 298.11 and send amounts collected for each fund of a school corporation for direct deposit into the depository and account designated as provided in section 298.13.

17. Pay monthly to the treasurer of state proceeds of public lands sold and escheated estates as provided in section 257B.2 and pay annually on February 1 interest collected from public lands sold on credit as provided in section 257B.5.

18. Maintain a permanent school fund account and records of school funds received as provided in section 257B.31.

19. Carry out duties relating to the sale and redemption of anticipatory certificates for secondary road construction as provided in sections 309.50 to 309.55.

20. Carry out duties relating to the establishment of secondary road assessment districts as provided in chapter 311.

21. Carry out duties relating to the sale and redemption of county bonds as provided in division IV, parts 3 and 4.

22. Notify the chairperson of the county hospital board of trustees and pay to the hospital treasurer the tax revenue collected for the county hospital during the preceding month as provided in section 347A.1.

23. Collect a fee of twenty dollars for issuing a tax sale certificate.

24. Carry out duties relating to the condemnation of property as provided in section 331.656, subsection 4.

25. Carry out duties relating to the funding of drainage districts as provided in chapter 468, subchapter I, parts 1 to 5, subchapter II, parts 1, 5, & 6, subchapter III, and subchapter IV, parts 1 & 2.

26. Collect and disburse funds for soil and water conservation districts as provided in sections 161A.33 and 161A.34.

27. Credit the remainder of funds received from a hotelkeeper's sale to satisfy a lien to the county general fund as provided in section 583.6.

28. Designate the newspapers in which the official notices of the treasurer's office are to be published as provided in section 618.7.

29. Send, before the fifteenth day of each month, the amount of tax revenue, special assessments, and other moneys collected for each tax-certifying or tax-levying public agency in the county for direct deposit into the depository or financial institution and account designated by the governing body of the public agency. The treasurer shall send notice to the chairperson or other designated officer of the public agency stating the amount deposited, the date, and the amount to be credited to each fund according to the budget, and the source of revenue.

30. Carry out other duties as required by law and duties assigned pursuant to section 331.323.

31. Collect all penalties that have accrued prior to April 1, 1992, on unpaid taxes, as defined in section 445.1, and process them as interest.

32. File with the county auditor the name of a designated employee, if other than the first deputy treasurer, authorized to perform the duties of the treasurer during the absence or disability of the

treasurer and the name of any employee authorized to sign, on behalf of the treasurer, any form, notice, or document requiring the signature of the treasurer.

33. Carry out duties relating to warrant lists provided by the county auditor pursuant to section 331.506, subsection 1.

34. Destroy tax sale redemption certificates and all associated tax sale records after ten years have elapsed from the end of the fiscal year in which the certificate was redeemed. If a tax sale certificate of purchase is cancelled as required by section 446.37 or 448.1, all associated tax sale records shall be destroyed after ten years have elapsed from the end of the fiscal year in which the tax sale certificate of purchase was cancelled. This subsection applies to documents described in this subsection that are in existence before, on, or after July 1, 2003.

35. Destroy special assessment records required by section 445.11 within the county system after ten years have elapsed from the end of the fiscal year in which the special assessment was paid in full. The county treasurer shall also destroy the resolution of necessity, plat, and schedule of assessments required by section 384.51 after ten years have elapsed from the end of the fiscal year in which the entire schedule was paid in full. This subsection applies to documents described in this subsection that are in existence before, on, or after July 1, 2003.

36. Destroy mobile home and manufactured home tax lists after ten years have elapsed from the end of the fiscal year in which the list was created. This subsection applies to mobile home and manufactured home tax lists and associated documents in existence before, on, or after July 1, 20003.

331.553 GENERAL POWERS.

The treasurer may:

1. Administer oaths and take affirmations as provided in sections 63A.2 and 421.21.
2. Subject to the requirements of section 331.903, appoint and remove deputies, clerks and assistants.
3. Require that payment be made by guaranteed funds for tax sale redemptions, issuance of plat clearances, issuance of tax clearances for mobile homes, payments of taxes or assessments made within the thirty days prior to the annual tax sale or any adjournment of the tax sale, and any other payment which is to be collected by the county treasurer. For the purposes of this subsection, "*guaranteed funds*" means cash, cashier's check, money order, travelers' check, or certified check.
4. Charge five dollars, as an administrative expense, for every rate, charge, rental, or special assessment certified as a lien to the treasurer for collection. This amount shall be added to the amount of the lien, collected at the time of payment from the payor, and credited to the county general fund. If the amount of the lien is paid in annual installments, an administrative expense charge shall be added to each annual installment.
5. Accept credit cards and electronic transfers of funds in payment of moneys due to the county, including but not limited to credits and reimbursements received from the state, tax payments, and tax sale redemptions. A county treasurer may adjust fees to reflect the cost of processing such payments.
6. Require a payor or an agent of a payor to make payment by electronic transfer of the funds through the county treasurer's authorized website when the payment totals fifty thousand dollars or more.

7. Treat a payment made by electronic funds transfer as if it were a paper check for purposes of section 554.3512.

8. Pursuant to an agreement under chapter 28E, collect delinquent parking fines on behalf of a city in conjunction with renewal of motor vehicle registrations pursuant to section 321.40. If the agreement provides for a fee to be paid to or retained by the county treasurer from the collection of parking fines, such fees shall be credited to the county general fund. Fines collected pursuant to this subsection shall be remitted biannually to the city. Notwithstanding section 28E.10, a county treasurer may utilize the state department of transportation's vehicle registration and titling system to facilitate the purposes of this subsection.

331.554 DUTIES RELATING TO WARRANTS.

1. Upon receipt of a warrant, scrip, or other evidence of the county's indebtedness, the treasurer shall endorse on it the date of payment.

2. Reserved.

3. The treasurer shall enter into the county system the warrant number, date paid, and interest paid, if any.

4. The treasurer shall return the paid warrants to the auditor. The original warrant shall be preserved for at least two years. The requirement that the original warrant be preserved is satisfied by preservation of the warrant in electronic form if the requirements of section 554D.113 are met. The treasurer shall make monthly reports to show for each warrant the number, date, drawee's name, when paid, to whom paid, original amount, and interest.

5. *a.* When a warrant legally drawn on the county treasury is presented for payment and not paid because of a deficiency, the treasurer shall carry out duties relating to the endorsement and payment of interest on the amount of deficiency as provided in chapter 74.

b. In lieu of the requirements and procedures specified in sections 74.1, 74.2, and 74.3, when warrants other than anticipator warrants are presented for payment and not paid for want of funds or are only partially paid, the treasurer may issue a warrant order for an amount equal to the unpaid warrants drawn on a fund. The warrant order shall be dated and include the fund name, amount, and the rate of interest established under section 74A.6. The warrant order shall be endorsed by the treasurer, "not paid for want of funds", and include the treasurer's signature. The treasurer shall keep a list of all warrants comprising a warrant order and shall submit a duplicate copy of the warrant order to the auditor. The procedures of sections 74.4 to 74.7 apply to warrant orders.

6. The amount of a check, other than a warrant, outstanding for more than one year shall be canceled, removed from the list of outstanding checks, deposited to the account on which the check was written, and credited as unclaimed fees and trusts. The treasurer shall maintain a list of the checks for one year after cancellation. A person may claim the amount of the canceled treasurer's check for a period of one year after cancellation upon proper proof of ownership by filing a claim with the county auditor.

7. A warrant outstanding for more than one year shall be canceled by the auditor and the amount of the warrant shall be credited to the fund upon which the warrant was drawn. A person may file a claim with the auditor for the amount of the canceled warrant within one year of the date of the cancellation, and upon showing of proper proof that the claim is true and unpaid, the auditor shall issue a warrant drawn upon the fund from which the original canceled warrant was drawn. This

subsection does not apply to warrants issued upon drainage or levee district funds or any fund upon which the county treasurer has issued a warrant order or stamped a warrant for want of funds.

331.555 FUND MANAGEMENT.

1. During each term of office, the treasurer shall keep a separate account of the taxes levied for state, county, school, highway, or other purposes and of all other funds created by law whether of regular, special, or temporary nature. The treasurer shall not pay out or use the money in a fund for any purpose except as specifically authorized by law. The treasurer shall be charged with the amount of tax or other funds collected or received by the treasurer and shall be credited with the amount of taxes or other funds disbursed from each account as authorized by law.

2. Except as provided in section 321.153, on or before the fifteenth day of each month, the treasurer shall prepare sworn statements of the amount of money held by the treasurer on the last day of the preceding month belonging to the state treasury and mail a copy of the statement and the remittance to the treasurer of state. Another copy of the statement shall be mailed to the director of the department of administrative services. However, in lieu of mailing the remittance to the treasurer of state, the treasurer may deposit the remittance to the credit of the treasurer of state in an interest-bearing account in a bank in the county as designated by the treasurer of state.

3. If a treasurer fails to comply with the requirements of subsection 2, the treasurer shall forfeit for each failure a sum of not less than one hundred dollars nor more than five hundred dollars to be recovered in an action against the treasurer's bond brought in the name of the director of the department of administrative services or the treasurer of state.

4. The treasurer shall make a complete settlement with the county semiannually and when the treasurer leaves office as provided in section 12B.7.

5. The treasurer shall maintain custody of all public moneys in the treasurer's possession and deposit or invest the moneys as provided in section 12B.10 and chapter 12C.

6. The treasurer shall keep all funds invested to the extent practicable and may invest the funds jointly with one or more counties, judicial district departments of correctional services, cities, city utilities, or rural water districts created under chapter 357A pursuant to a joint investment agreement. All investments of funds shall be subject to sections 12B.10 and 12B.10A and other applicable law.

331.557 DUTIES RELATING TO MOTOR VEHICLE REGISTRATION.

The treasurer shall:

1. Issue, renew, and replace lost or damaged vehicle registration cards or plates and issue and transfer certificates of title for vehicles as provided in sections 321.17 to 321.52.

2. Collect, pay to the state, or refund registration fees as provided in sections 321.105 to 321.156.

3. Collect and forward the use tax on vehicles subject only to certificate of title and on manufactured housing as provided in sections 423.14, section 423.26, subsection 1, and section 423.26A.

4. Carry out other duties as required by law.

331.557A DUTIES RELATING TO ISSUANCE OF DRIVER'S LICENSES.

Clay County Treasurer's Office does NOT currently perform this duty January 1, 2008
Clay County Treasurer's office does provides section 2 as a service

The treasurer of any county participating in county issuance of driver's licenses under chapter 321M shall:

1. Issue, renew, and replace lost or damaged nonoperator identification cards and driver's licenses, including commercial driver's licenses, according to the provisions of chapter 321M.
2. Issue persons with disabilities parking permits under Chapter 321L as of March 2013.
3. Collect fees associated with nonoperator identification cards and driver's licenses, including commercial driver's licenses, and pay to the state amounts in excess of the amount the treasurer is permitted to retain for deposit in the county general fund for license issuance.
4. Accept payment of civil penalties pursuant to sections 321.218A and 321A.32A and remit the penalties to the state department of transportation.
5. Participate in voter registration according to the terms of chapter 48A, and submit completed voter registration forms to the state registrar of voters.
6. Attend initial training as required by chapter 321M, and participate in continuing education as offered by the state department of transportation.
7. Comply with the terms of any applicable agreements created pursuant to chapter 28E, and state department of transportation operating standards for license issuance.

331.558 REPORTS BY THE TREASURER.

The treasurer shall make:

1. A monthly report to the secretary of the school board of the amount of taxes collected for each fund and other information as provided in section 298.13.
2. A monthly report to the department of transportation of the fees and penalties collected relating to the issuance of vehicle registrations and certificates of title as provided in section 321.153.
3. A report to the board of the fees collected during the preceding quarter as provided in section 331.902.
4. A monthly report to the auditor of the county warrants returned to the treasurer for payment as provided in section 331.554, subsection 4.
5. Other reports as required by law.

321.153 TREASURER'S REPORT TO DEPARTMENT.

The county treasurer on the tenth day of each month shall certify to the department a full and complete statement of all fees and penalties received by the county treasurer during the preceding calendar month and shall remit all moneys not retained for deposit under section 321.152 to the treasurer of state.

The distributed teleprocessing network shall be used in the collection, receipting, accounting, and reporting of any fee collected through the registration renewal or title process, with sufficient time and financial resources provided for implementation.

This section does not apply to fees collected or retained by a county treasurer pursuant to participation in county issuance of driver's licenses under chapter 321M.

331.559 DUTIES RELATING TO TAXATION.

The treasurer shall:

1. Determine and collect taxes on mobile homes and manufactured homes as provided in sections 435.22 to 435.26.
2. Collect the tax levied for the county brucellosis and tuberculosis eradication fund as provided in section 165.18.
3. Collect the tax levied for the county agricultural extension education fund and pay it to the extension treasurer as provided in section 176A.12.
4. Collect the costs assessed by the secretary of agriculture relating to the treatment or destruction of agricultural or horticultural plants or products as provided in section 177A.17.
5. Collect the tax levied for the erection and equipping of community college facilities as provided in section 260C.22.
6. Collect the costs assessed against a property owner for the destruction or eradication of weeds as provided in sections 317.2 and 317.21.
7. Levy a tax sufficient to pay any deficiency in the assessments collected to pay the principal and interest on bonds issued by a benefited water district as provided in section 357.22.
8. Collect city taxes certified to the auditor as provided in section 384.2.
9. Send the amounts of each city's tax revenue and special assessments collected on its behalf for direct deposit into the depository and account designated as provided in section 384.11.
10. Accept a partial payment of the annual installment of a special assessment before its due date as provided in section 384.65, subsection 6.
11. Serve as an agent of the director of revenue to collect state taxes as provided in section 422.71, subsection 5.
12. Carry out duties relating to the administration of the homestead tax credit as provided in sections 425.4, 425.5, 425.7, 425.9, 425.10, and 425.25.
13. Carry out duties relating to the administration of the agricultural land tax credit as provided in section 426.8.
14. Carry out duties relating to the administration of the military service tax credit as provided in sections 426A.3, 426A.5, 426A.8, and 426A.9.
15. Maintain a suspended tax list book as provided in section 427.12. After ten years from the date of payment, abatement, or cancellation of a suspended tax, special assessment, rate, or charge, the county treasurer may dispose of the official record of the suspended tax, special assessment, rate, or charge. This subsection applies to official records and associated documents in existence before, on, or after July 1, 2003.
16. Collect taxes levied against the property of telephone and telegraph companies as provided in section 433.10.
17. Collect taxes levied against the property of railway companies as provided in section 434.22.
18. Carry out duties relating to the collection and expenditure of assessment expense funds as provided in section 441.16.

19. Apportion and collect the costs assessed by the district court against the board of review or any taxing body resulting from an appeal of property assessments as provided in section 441.40.

20. Carry out duties relating to the preparation and correction of the tax list as provided in chapter 443. After ten years from the date of receipt, the county treasurer may dispose of the tax list delivered to the county treasurer pursuant to chapter 443. This subsection applies to tax lists and associated documents in existence before, on, or after July 1, 2003.

21. Carry out duties relating to the collection of property taxes as provided in chapter 445.

22. Carry out duties relating to the sale of parcels for delinquent taxes as provided in chapter 446.

23. Carry out duties relating to the redemption of parcels sold for delinquent taxes as provided in chapter 447.

24. Carry out duties relating to the issuance of a tax deed or certificate of title for parcels, as defined in section 445.1, sold for delinquent taxes as provided in chapter 448.

25. Correct tax books or records in accordance with an order of apportionment issued as provided in chapter 449.

26. Carry out other duties relating to taxation as provided by state law.

County Treasurer's signature

Date