

## CLAY COUNTY AUDITOR

### **JOB DESCRIPTION:**

Elected Officer  
Commissioner of Elections

General duties are pursuant to Iowa Code Chapter 47 and 331.502 thru 331.512 which include the following:

1. Have general custody and control of the Courthouse, Administration Building, Governmental Services Center, Sheriff Administration Building, and Clay County Jail, subject to the direction of the board.
2. Provide, upon request and payment of the legal fee, a certified copy of any record or account kept in the auditor's office.
3. Carry out duties relating to the administration of local governmental budgets as provided in chapter 24 and section 384.19.
4. Report the approval of the bond of a public officer approved by the auditor on behalf of the Board as provided in section 64.21
5. Have custody of the official bonds of county and township officers as provided in section 64.23
6. Take temporary possession of the office and all official books and papers in the office of treasurer when a vacancy occurs and hold the office, books, and records until a successor qualifies as provided in section 69.3. The auditor shall also serve temporarily as the recorder if a vacancy occurs in that office and, if there is no chief deputy assessor, act temporarily as the assessor as provided in section 441.8
7. Serve as a member of an appointment board to fill a vacancy in the membership of the board as provided in section 69.8, subsection 4.
8. Submit annually to the Iowa department of public health the names and addresses of the clerk, or if there is no clerk, the secretary of the local boards of health in the county as provided in section 135.32
9. Notify the chairperson of the county agricultural extension education council when the bond of the council treasurer has been filed as provided in section 176A.14.
10. Attest to anticipatory warrants issued by the board for the operation of a county limestone quarry as provided in section 353.7
11. Carry out duties relating to the determination of legal settlement, collection of funds due the county, and support of persons with mental retardation as provided in sections 222.13, 222.50, 222.61 to 222.66, 222.69, and 222.74.
12. Collect the costs relating to the treatment and care of private patients at the state psychiatric hospital as provided in section 225.23, 225.24, and 225.35.
13. Carry out duties relating to the hospitalization and support of persons with mental illness as provided in section 229.42, 230.3, 230.11, 230.15, 230.21, 230.22, 230.25, and 230.26.
14. With acceptable sureties, approve the bonds of the members of a county commission of the veteran affairs as provided in section 35B.6.

15. Issue warrants and maintain a book containing a record of persons receiving veteran's assistance as provided in section 35B.10.
16. If the legal settlement of a poor person receiving financial assistance is in another county, notify the auditor of that county of the financial assistance as provided in section 252.22.
17. Notify the treasurer of funds due the state for the treatment of indigent persons at the university hospital as provided in section 255.26.
18. Make available to schools, voting machines or sample ballots for instructional purposes as provided in section 256.11, subsection 5.
19. Carry out duties relating to the collections and payment of funds for educating and supporting deaf students as provided in sections 270.6 and 270.7.
20. Order the treasurer to transfer tuition payments from the account of the debtor school corporation to the creditor school corporation as provided in section 282.21.
21. Order the treasurer to transfer transportation service fees from the account of the debtor school corporation to the creditor school corporation as provided in section 285.1, subsection 13.
22. Apportion school taxes, rents, and other money dedicated for public school purposes as provided in section 298.11.
23. Carry out duties relating to school lands and funds as provided in chapter 257B.
24. Carry out duties relating to the establishment, alteration, and vacation of public highways as provided in sections 306.21, 306.25, 306.29 to 306.31, 306.37, and 306.40.
25. Carry out duties relating to the establishment and maintenance of secondary roads as provided in chapter 309.
26. Collect costs incurred by the county weed commissioner as provided in section 317.21.
27. Maintain a file of certificates of appointment issued by county officers as provided in section 331.903.
28. Furnish information and statistics requested by the governor or the general assembly as provided in section 331.901, subsection 1.
29. Carry out duties relating to the organizations, expansion, reduction, or dissolution of a rural water district as provided in chapter 357A.
30. Carry out duties related to posting financial information of a township as provided in sections 359.23 and 359.49.
31. Acknowledge the receipt of funds refunded by the state as provided in section 12B.18.
32. Be responsible for all public money collected or received by the auditor's office. The money shall be deposited in a bank approved by the board as provided in chapter 12C.
33. Carry out duties relating to the establishment and management of levee and drainage district as provided in chapter 468, subchapter 1, parts 1 to 5, subchapter II, parts 1, 3, and 6, subchapter III, and subchapter V.
34. Serve as trustee for funds of a cemetery association as provided in sections 566.12 and 566.13
35. Notify the state department of transportation of claims filed for improvements on public roads payable from the primary road fund as provided in section 573.24

36. Certify to the clerk of the district court the names, addresses, and expiration date of the terms of office of persons appointed to the county judicial magistrate appointing commission as provided in section 602.6503.
37. Serve as an ex officio member of the jury commission as provided in section 607A.9.
38. Destroy outdated records as ordered by the board.
39. Carry out duties relating to the selection of jurors as provided in chapter 607A.
40. Designate newspapers in which official notices of the auditor's office shall be published as provided in section 618.7.
41. Carry out duties relating to lost property as provided in sections 556F.2, 556F.4, 556F.7, 556F.10 and 556F.16.
42. For payment of a permanent school fund mortgage, acknowledge satisfaction of the mortgage by execution of a written instrument referring to the mortgage as provided in section 655.1
43. Receive and record in a book kept for that purpose, moneys recovered from a person willfully committing waste or trespass on real estate as provided in section 658.10
44. Carry out other duties required by law and duties assigned pursuant to section 331.323 or 331.610

**Duties as clerk to the board.**

45. Record the proceedings of the board. The minutes of the board shall include a record of all actions taken and the complete text of the motions, resolutions, amendments, and ordinances adopted by the board. Upon the request of a supervisor present at a meeting, the minutes shall include a record of the vote of each supervisor on any question before the board.
46. Maintain the books and records required to be kept by the board under section [331.303](#) .
47. Sign all orders issued by the board for the payment of money.
48. Record the reports of the treasurer of the receipts and disbursements of the county.
49. Maintain a file of all accounts acted upon by the board with the board's action on each account. If the board allows an expenditure from an account, the auditor shall indicate the amount of expenditure and the bill or claim for which the expenditure is allowed.
50. Furnish a copy of the proceedings of the board required to be published as provided in section [349.18](#) .
51. Number each claim consecutively in the order of filing and enter the claim in the claim register alphabetically by the name of the claimant and including the date of filing, the number of the claim and its general nature, the action of the board, and if allowed, the fund from which the claim is paid. A record of the claims allowed at each session of the board shall be included in the minute book by reference to the numbers of the claims as entered in the claim register.
52. File for presentation to the board all unliquidated claims against the county and all claims for fees or compensation, except salaries fixed by state law. The claims, before being audited or paid, shall be itemized to clearly show the basis of the claim and

whether for property sold or furnished for services rendered or for another purpose. An action shall not be brought against the county relating to a claim until the claim is filed as provided in this subsection and the payment refused or neglected

**Duties relating to elections.**

- 53. Serve as county commissioner of elections as provided in chapter 47 .
- 54. Conduct all elections held within the county.
- 55. Serve as a member of a board to hear and decide objections made to a certification of nomination as provided in section 44.7 .
- 56. Serve as county commissioner of registration as provided in chapter 48A .
- 57. Serve as clerk of the election contest court as provided in chapter 62 .
- 58. Record the orders of suspension and temporary appointment of county and township officers as provided in section 66.19

**Duties related to issuance of warrants.**

- 59. **1. a.** Except as provided in subsections 2 and 3, the auditor shall prepare and sign a county warrant only after issuance of the warrant has been approved by the board by recorded vote. Each warrant shall be numbered and the date, amount, number, name of the person to whom issued, and the purpose for which the warrant is issued shall be entered in the county system. Each warrant shall be made payable to the person performing the service or furnishing the supplies for which the warrant makes payment.
- 60. **b.** The auditor shall not issue a warrant to a drawee until the auditor has transmitted to the treasurer a list of the warrants to be issued. The list shall include the date, amount, and number of the warrant, name of the person to whom the warrant is issued, and the purpose for which the warrant is issued. The treasurer shall acknowledge receipt of the list by affixing the treasurer's signature at the bottom of the list and immediately returning the list to the auditor. The requirement that the treasurer sign to acknowledge receipt of the list is satisfied by use of a secure electronic signature if the county auditor and treasurer have complied with the applicable provisions of chapter 554D .
- 61. **c.** The warrant list signed by the treasurer shall be preserved by the auditor for at least two years. The requirement that the list be preserved is satisfied by preservation of the list in electronic form if the requirements of section 554D.113 are met.
- 62. **d.** The requirement that the county auditor sign a warrant is satisfied by use of a secure electronic signature if the county auditor has complied with the applicable provisions of chapter 554D .
- 63. **e.** In lieu of the auditor issuing a warrant to a drawee, the auditor may issue a warrant payment order to the county treasurer. Upon receipt of the warrant payment order, the treasurer may submit payment to the drawee through an electronic funds transfer system.
- 64. **2.** The auditor may issue warrants to pay the following claims against the county without prior approval of the board:
  - 65. **a.** Witness fees and mileage for attendance before a grand jury, as certified by the county attorney and the foreman of the jury.

66. *b.* Witness fees and mileage in trials of criminal actions prosecuted under county ordinance, as certified by the county attorney.
67. *c.* Fees and costs payable to the clerk of the district court or other state officers or employees in connection with criminal and civil actions when due, as shown in the statement submitted by the clerk of court under section [602.8109](#) .
68. *d.* Expenses of the grand jury, upon order of a district judge.
69. **3.** The board, by resolution, may authorize the auditor to issue warrants to make the following payments without prior approval of the board:
  70. *a.* For fixed charges including, but not limited to, freight, express, postage, water, light, telephone service or contractual services, after a bill is filed with the auditor.
  71. *b.* For salaries and payrolls if the compensation has been fixed or approved by the board. The salary or payroll shall be certified by the officer or supervisor under whose direction or supervision the compensation is earned.
72. **4.** The bills paid under subsections 2 and 3 shall be submitted to the board for review and approval at its next meeting following the payment. The action of the board shall be recorded in the minutes of the board.
73. **5.** An officer certifying an erroneous bill or claim against the county is liable on the officer's official bond for a loss to the county resulting from the error.

#### **Collection of money and fees.**

74. The auditor may collect or receive money due the county except when otherwise provided by law.
75. The auditor is entitled to collect the following fees:

For a transfer of property made in the transfer records, five dollars for each separate real estate transaction described in section [558.57](#) , or transfer of title certified by the clerk of the district court. However, the fee shall not exceed fifty dollars for a transfer of property which is described in one instrument of transfer.

#### **Books and records.**

- The auditor shall keep the following books and records:
76. Election book for contested proceedings as provided in section [62.3](#) .
  77. Record of official bonds as provided in section [64.24](#) .
  78. Lost property book as provided in chapter [556F](#) .
  79. Account book and index of persons receiving mental health treatment as provided in section [230.26](#) .
  80. A record book of the names and addresses of persons receiving veteran assistance as provided in section [35B.10](#) .
  81. Record of fees as provided in section [331.902](#) .
  82. Benefited water district record book as provided in section [357.32](#) .
  83. Completed assessment rolls, schedules and book as provided in section [441.26](#) .
  84. Tax rate book as provided in section [444.6](#) .
  85. Real estate transfer book, index book, and plat book as provided in sections [558.60](#) to [558.67](#) .

#### **Reports by the auditor.**

The auditor shall make:

86. A report to the governor of a vacancy, except by resignation, in the office of state representative or senator as provided in section [69.5](#) .
87. A report to the secretary of state of the name, office, and term of office of each appointed or elected county officer within ten days of the officer's election or appointment and qualification.
88. An annual report not later than January 1 to the department of management of the valuation by class of property for each taxing district in the county on forms provided by the department of management. The valuations reported shall be those valuations used for determining the levy rates necessary to fund the budgets of the taxing districts for the following fiscal year.
89. An annual report not later than January 1 to the governing body of each taxing district in the county of the assessed valuations of taxable property in the taxing district as reported to the department of management.

**Duties relating to platting.**

The county auditor shall:

90. Record each plat as provided in section [354.18](#) .
91. Record changes in names of platted streets as provided in section [354.26](#) .
92. Record notations of errors or omissions on recorded plats as provided in section [354.24](#) .
93. Record resurveyed plats as provided in section [354.25](#) .
94. Provide for the platting of real estate which cannot otherwise be accurately assessed for taxation as provided in section [354.13](#) .

**Duties relating to taxation.**

The auditor shall:

95. Include on the tax list:
  - The levy of county taxes authorized by the board as provided by law.
  - The levy of taxes to pay the principal and interest on bonds as provided in sections [76.2](#) and [76.3](#) .
  - The levy of a mulct tax against the property of a person maintaining a nuisance as certified by the clerk of the district court as provided in section [99.28](#).
  - The costs of erecting, rebuilding, or repairing a fence under order of the fence viewers as provided in section [359A.6](#) .
  - A levy against the property of a bee owner sufficient to pay the costs of disinfecting or destroying diseased bees as provided in section [160.8](#) .
  - The levy for taxes for the county brucellosis and tuberculosis eradication fund as provided in section [165.18](#) .
  - The levy of a tax for the operation of a community college as provided in section [260C.17](#) .
  - The levy of a tax to pay the principal and interest under a loan agreement entered into by community college authorities as provided in section [260C.22](#) .
  - The levy of community school taxes as provided by law.

The levy of a tax as certified by the board of trustees of a sanitary district as provided in section 358.18 .

The levy of taxes certified by the board of trustees of a township as provided in chapters 359 and 360 .

The levy of city taxes and assessments as certified by the city council as provided by law.

Other tax levies as provided by law.

Carry out duties relating to tax sales of property within special charter cities as provided in sections 420.220 to 420.229 .

Carry out duties relating to the homestead tax credit and agricultural land tax credit as provided in chapters 425 and 426 .

Prepare and certify to the county treasurer the total amount of dollars for military service tax credits claimed and allowed as provided under sections 426A.3 and 426A.11 through 426A.14 .

Carry out duties relating to the preparation of the tax list as provided in sections 428.4 , 441.17 , 441.21 , 443.2 to 443.9 , and 443.21 .

Carry out duties relating to the valuation and taxation of telegraph and telephone companies as provided in sections 433.8 to 433.10 including mapping requirements as provided in sections 433.14 and 433.15 .

Transmit to other local government officials the order stating the length of the main track and the assessed value of each railway located within the county as provided in section 434.22 .

Transmit to other local government officials the order stating the length of the electric transmission lines and the assessed value of the property of the electric transmission line companies located within the county as provided in section 437.10 .

Carry out duties relating to the valuation and taxation of pipeline companies as provided in sections 438.14 to 438.16 .

Furnish the assessor a plat book which is platted with the lands and lots within the assessment district as provided in section 441.29 .

Carry out duties relating to levy of school taxes as provided in chapter 257 .

Carry out duties relating to the computation of tax rates as provided under chapter 444 .

When an order of apportionment is made, correct the tax books or records in the auditor's possession as provided in section 449.4 .

**Honored to be in the “Hub of County Government”**