

Chapter 24 County Treasurer

17-24-1 General duties of treasurer.

The county treasurer shall:

- (1) receive all money belonging to the county and all other money by law directed to be paid to the treasurer, including proceeds of bonds, notes, or other evidences of indebtedness issued under Title 11, Chapter 14, Local Government Bonding Act;
- (2) deposit and invest all money received under Title 51, Chapter 7, State Money Management Act;
- (3) keep a record of the receipts and expenditures of all such money;
- (4) disburse county money:
 - (a) on a county warrant issued by the county auditor; or
 - (b) subject to Section 17-19a-301, by a county check or such other payment mechanism as may be adopted pursuant to Chapter 36, Uniform Fiscal Procedures Act for Counties;
- (5) perform the duties assigned to the treasurer under Title 59, Chapter 2, Part 13, Collection of Taxes;
- (6) perform the duties under Title 59, Chapter 2, Part 13, Collection of Taxes, that have been reassigned to the treasurer in an ordinance adopted under Section 17-16-5.5; and
- (7) perform other duties that are required by law or ordinance.

Amended by Chapter 17, 2012 General Session

17-24-4 Payment of warrants, checks, or other instruments.

- (1) When a warrant is presented for payment and there is money in the treasury, the treasurer shall pay it.
- (2) Upon receiving the notice from the county auditor under Section 17-19a-301 and if there is adequate money in the treasury, the treasurer shall, by check or other payment mechanism, make any payment not already paid by warrant.
- (3) Notwithstanding Subsections (1) and (2), the treasurer has no obligation to pay any warrant or to issue any check or other payment instrument before receiving the certified list under Subsection 17-20-1.7(4).

Amended by Chapter 17, 2012 General Session

17-24-5 Payment of warrants in order presented -- Nonpayment of warrants -- Interest.

The county treasurer shall pay all warrants in the order presented and as funds are available. When any warrant is presented to the treasurer for payment and is not paid for want of funds, the warrant shall bear interest at the rate of 5% per annum until paid.

Amended by Chapter 212, 1996 General Session

17-24-11 Monthly reconciliations with auditor.

The county treasurer shall reconcile with the county auditor by the last day of each month for the preceding month.

Amended by Chapter 212, 1996 General Session

17-24-12 Reports to county executive or legislative body.

Each county treasurer shall make a detailed report whenever required so to do by the county executive or by the legislative body at any of their regular or special meetings of all money received by the treasurer, and of disbursements thereof, and of all other proceedings in the treasurer's office so that the receipts into the treasury and the amount of disbursements shall clearly and distinctly appear.

Amended by Chapter 241, 2001 General Session

17-24-19 Examination of records.

The books, accounts, and vouchers of the treasurer are at all times subject to the inspection and examination of the county executive and county legislative body, the county attorney, the district attorney, the county auditor, and the grand jury.

Amended by Chapter 38, 1993 General Session

Amended by Chapter 227, 1993 General Session

17-24-21 Seal of county treasurers.

The county treasurer of each county shall have an official seal to be provided by the county legislative body with which to authenticate his official acts and records. It shall have inscribed thereon the words "County Treasurer -- Official Seal" and the name of the county in which the treasurer holds office.

Amended by Chapter 227, 1993 General Session