

59-2-1372 Auditor duties -- Final settlement with treasurer -- Delinquent Tax Control Account.

The auditor shall audit the books and records of the treasurer and make a final settlement with the treasurer. In making the settlement the auditor shall credit the treasurer with the amount of taxes for the previous year which are found to be still unpaid and shall then charge the treasurer upon the books of the county in an account which shall be called the Delinquent Tax Control Account with the full amount of delinquent taxes, penalty, and costs found due the county for the previous year.

Enacted by Chapter 3, 1988 General Session