

59-2-1345 Daily statement of accounts -- Audits.

- (1) Between March 15 and the date of the tax sale, the county treasurer shall transmit daily to the county auditor a statement of the amount of money received by the treasurer during the preceding business day on account of redemptions made on property listed for tax sale. The statement shall set out in separate columns:
 - (a) the number of the redemption certificate or the receipt issued on account for redemption;
 - (b) the amount received for taxes, penalties, and administrative costs accrued to the date of the making of the tax sale record;
 - (c) the amount received for administrative costs subsequently accruing; and
 - (d) the amount received as interest accrued.
- (2) The county auditor shall audit the treasurer's tax sale records at least once a year and the treasurer shall account to the auditor for all money due the county by reason of any redemptions or payments on account for redemption made, including interest as required by law.
- (3) Before the tax sale listing under Section 59-2-1343 is compiled, the auditor shall credit the treasurer upon the books of the county with the sums charged for delinquent taxes, penalties, and administrative costs charged against all real estate upon which the period of redemption is expiring in the nearest forthcoming tax sale.

Amended by Chapter 181, 1995 General Session