Chapter 208

(1962 reprint)

County Treasurers

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208.010 Receipt and disbursement of funds. The county treasurer shall receive all moneys due and accruing to his county, and disburse the same on the proper orders, issued and attested by the county clerk.

208.020 Payment, nonpayment and interest on county orders. The county treasurer shall pay all orders of the county clerk when presented, if there is money in the treasury for that purpose, and write on the face of such orders the date of redemption and his signature. If there are no funds to pay an order when presented, he shall indorse thereon "Not paid for want of funds," and the date of presentment, over his signature, which shall entitle such order thenceforth to draw legal interest; provided, the county court of any county, sitting for the transaction of county business, may, at any regular term thereof, by order duly made and entered of record, prescribe a rate of interest less than the legal rate, and after a rate of interest less than the legal rate is so prescribed, all orders of the county clerk issued while such orders remain unrevoked shall show upon their face the rate of interest so fixed by the court, which rate they shall bear. Such interest shall cease from the date of notice by publication in some newspaper circulated in his county, to be given by the county treasurer, when he has as much as $15,000 belonging to the county fund, that there are funds to redeem the outstanding orders.

208.030 Redemption of county orders. County orders shall be redeemed by the treasurer according to the priority of the time of presentment. Such orders, payable out of the county revenue, shall be received in payment of county taxes without any regard to priority of presentment or number, but the treasurer shall not pay any balance thereon over and above such tax when there are outstanding orders unpaid for want of funds.

208.040 Notation of amount of interest paid. When the county treasurer redeems any order on which interest is due, he shall note on such order the amount of interest paid by him thereon, and shall enter on his account the amount of such interest, distinct from the principal.

208.050 Deposit of redeemed county orders with clerk. The treasurer shall, on the first Monday of each month, deposit with the county clerk all county orders redeemed. The county clerk shall receipt therefor.

208.060 Cancelation of warrants received for obligations due county. The county treasurer of any county may, upon order of the county court, cancel any county warrant which he has been compelled to receive in payment of or as an offset to obligations due the county.

208.070 Manner of keeping books. The county treasurer shall so arrange and keep his books that the amount received and paid out, on account of separate and distinct funds, or specific appropriations, shall be exhibited in separate accounts, as well as the whole receipts and expenditures by one general account.

208.080 Inspection of books by county court; exhibit of moneys. The county treasurer shall at all times keep his books and office subject to the inspection and examination of the county court. He shall exhibit the money in his office to such court at least once a year.

208.090 Monthly financial statement. The county treasurer of each county shall, on or before the tenth day of each calendar month, file with the county court a statement in writing showing, as of the first of the then calendar month:

(1) The amount of cash on hand in his custody as county treasurer;

(2) The banks in which such funds are deposited, with the amounts so deposited in each bank;

(3) The security furnished the county by each bank to cover such deposits, and the interest rates paid on such deposits; and

(4) A statement of the amount of outstanding warrant indebtedness of his county and the date up to which the county's warrant indebtedness has been redeemed.

208.100 Report of receipts by Multnomah and Clackamas County treasurers. On or before the fifth day of each month the treasurer of Multnomah County and Clackamas County shall each make and file with the auditor an itemized statement under oath of all moneys received by him during the preceding month, by whom paid and for what or on what account received. The report shall contain an itemized account of all receipts and disbursements on account of each particular fund during that month.

208.110 Crediting of moneys to proper funds; payment from funds. In all counties having a population of 100,000 or more, the county treasurer shall:

(1) Credit all public moneys received pursuant to ORS 204.805 to the proper funds.

(2) Keep a trust fund for each public officer receiving money in trust for litigants or other persons.

(3) Pay out money from any such trust fund to the persons entitled to the same upon the order of any such officer.

(4) Receive checks, drafts and money orders for any such officer for collection only.

(5) In case any such check, draft or money order is returned to the treasurer unpaid, then he shall charge the same to the account of such officer depositing the same with him.

208.120 Multnomah County trust fund. The treasurer of Multnomah County shall keep in a fund designated as the trust fund, all moneys received by him from the county coroner or other parties on account of deceased persons, or any sums belonging to the heirs of any estate, or deposited in trust by any party, or from any source, and shall render a strict accounting for the same. The fund shall be separate and distinct from all other moneys in the hands of the treasurer.

208.130 Drawing warrants on trust fund. The sums deposited in the Multnomah County fund shall be disbursed only in payment of warrants drawn on that fund by the county clerk. Such warrants shall be denominated trust fund warrants. The county clerk shall draw trust fund warrants only in pursuance of an order of the board of county commissioners, which order shall be spread upon the minutes and become a part of the records of the board.

208.140 Annual settlement with county court. The county treasurer shall annually make complete settlement with the county court at the regular January term thereof.

208.150 Delivery of property to successor. The county treasurer shall, at the expiration of his term, deliver to his successor all public money, books and papers in his possession.

208.160 Location of office of county treasurer. The county treasurer shall keep his office at the seat of justice of his county.

208.170 Administration of oaths. The county treasurer and his deputy are authorized to administer all oaths necessary in the discharge of the duties of their office.

208.180 Premiums on bonds of Multnomah County treasurer employes. Whenever a person employed in the office of the treasurer of Multnomah County, required by him to furnish a bond, furnishes a bond executed by a surety company legally authorized to transact business in this state, and such bond is approved by the treasurer, the county shall pay the premium for such bond.

208.190 to 208.980 [Reserved for expansion]

208.990 Penalties. Any county treasurer failing to comply with ORS 208.020 for a period of 10 days is punishable, upon conviction, by a fine of not less than $500 nor more than $1,000.