Chapter 208

1969 REPLACEMENT PART

(1971 reprint)

County Treasurers

208.010 Receipt and disbursement of funds
208.020 Payment, nonpayment and interest on county orders
208.030 Redemption of county orders
208.040 Notation of amount of interest paid
208.050 Deposit of redeemed county orders with clerk
208.060 Cancellation of warrants received for obligations due county
208.070 Manner of keeping books
208.080 Inspection of books by county court; exhibit of moneys
208.090 Monthly financial statement
208.100 Report of receipts by Multnomah and Clackamas County treasurers
208.110 Crediting of moneys to proper funds; payment from funds
208.120 Multnomah County trust fund
208.130 Drawing warrants on trust fund
208.140 Annual settlement with county court
208.150 Delivery of property to successor
208.160 Location of office of county treasurer
208.170 Administration of oaths
208.180 Premiums on bonds of Multnomah County treasurer employes
208.190 Administrative assistant to Multnomah County treasurer
208.200 Keeping records of bonds issued by housing authorities, special districts, cities or ports
208.210 Managing bond funds; disbursing bond principal and interest payments; disposition of fund excess
208.220 Responsibility for bond funds; bond payment duties
208.990 Penalties

CROSS REFERENCES

Agricultural experts, special tax fund to employ, Ch. 563
Bond of treasurer, 204.035
Certification of rate of wage to county treasurer by contractor or subcontractor on a public work, 279.354
Compensation of treasurer, Ch. 204
Constable fees turned over to treasurer, 51.540
County home rule, Const. Art. VI, § 10
Depositories of public funds, Ch. 295
Deputies of treasurer, Ch. 204
Election of treasurer, 204.005, Const. Art. VI, § 6
Fees collected by county officers, deposit with treasurer, 204.801, 204.805
Interest on investment of county funds, disposition, 294.080
Investment in United States general obligations, 294.045
Justice of peace fees turned over to treasurer, 51.310
Levy of special road district, 371.655
Money of unidentified dead persons, disposition of, 146.590
Office hours, 204.905, 204.910
Park and recreation district bonds, 266.530 to 266.580
Park and recreation district moneys, 266.440
Qualifications of treasurer for office, 204.016, Const. Art. VI, § 8
Removal of treasurer from office, 236.240
Retirement of county officers and employes, Ch. 238
Sanitary authority moneys, 450.945
Sanitary district moneys, 450.300
Tax collection, appointment by sheriff as deputy for, 206.300
Term of office of treasurer, 204.010, 204.020
Unclaimed property, proceeds of, 98.030, 98.336, 98.302 to 98.436, 142.040, 142.060

208.080

Examination of financial records of treasurer by county court, 294.085

208.090

Financial report to county clerk, 294.240

208.190

Multnomah County deputies and assistants, 204.685

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 Cancellation 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 Administrative assistant to Multnomah County treasurer. The county treasurer of Multnomah County, notwithstanding ORS 204.601, may appoint an administrative assistant to serve at his pleasure. Notwithstanding ORS 241.025, the position of administrative assistant is not subject to civil service; nor is the position or the assistant subject to the provisions of ORS 238.010 to 238.140 or any statute regulating age of employment or retirement of individuals appointed by a county officer.
[1963 c.321 §1]

208.200 Keeping records of bonds issued by housing authorities, special districts, cities or ports. When required to do so by law, or when requested to do so by any authority created under ORS chapter 456, special district, city or port, located within the county, the county treasurer shall register each bond issued and sold by the authority, district, city or port. He shall register the bonds in a book kept for that purpose in his office. He shall note the amount, dates of issuance and sale, time of payment, rate of interest and such other information relating to each bond issued as in his judgment provides an accurate record of all bonds issued and sold by such a district, city or port. The request, or withdrawal of a request, of a district, city or port shall be made by resolution of its governing body, with a copy filed with the county treasurer.
[1969 c. 694 §1]

208.210 Managing bond funds; disbursing bond principal and interest payments; disposition of fund excess. (1) Any tax levied by a public body referred to by ORS 208.200 to pay principal or interest on bonds that is collected and transferred to the county treasurer, and any other funds transferred to the

treasurer to pay principal or interest on bonds, when received shall be held by the treasurer in a special account for such payment. Any interest earned by the treasurer from investing funds credited to such an account shall also be credited to the account.

(2) Thirty days before the date any principal or interest payment is due on district, city or port bonds payable at his office, the county treasurer shall send to the authority, district, city or port a statement of the amount payable and the amount in the account available for such payments. If the funds in the custody of the county treasurer are not adequate to pay the amounts due, the district, city or port shall transfer the necessary funds to the treasurer. If bonds of an authority, district, city or port are registered with a county treasurer under this section, a copy of each budget and each audit report of the authority, district, city or port shall be furnished to the treasurer.

(3) Any funds remaining in an account after payment of all principal and interest due or to become due on the bonds for which the funds were collected shall be paid to the authority, district, city or port.
[1969 c.694 §2]

208.220 Responsibility for bond funds; bond payment duties. A county treasurer who is required by law or requested to be the custodian of the funds designated for the payment of principal or interest on bonds or obligations of an authority, district, city or port is responsible for the funds to such public body upon his official bond as county treasurer. It is his duty to cause such payment to be made at the place designated in the bond for payment.
[1969 c.694 §3]

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.

CERTIFICATE OF LEGISLATIVE COUNSEL

Pursuant to ORS 173.170, I, Robert W. Lundy, Legislative Counsel, do hereby certify that I have compared each section printed in this chapter with the original section in the enrolled bill, and that the sections in this chapter are correct copies of the enrolled sections, with the exception of the changes in form permitted by ORS 173.160 and other changes specifically authorized by law.

Done at Salem, Oregon,
on December 1 ,1969.

Robert W. Lundy
Legislative Counsel