02.02 COUNTY AUDITORS

Overview

Each county has a county auditor. Auditors are elected in each county under Minn. Stat. § 384.01, however a county board may decide to make it an appointed position. Many counties have a combined auditor-treasurer office.¹

County auditors may appoint a deputy auditor, who will have the same authority and responsibility as the auditor.²

Basic Duties of the County Auditor

The duties of the county auditor vary from county to county, depending upon the decisions of the county board. Duties that county auditors perform are outlined in Chapter 384 of the Minnesota Statutes and may include any of the following:

- Serve as clerk to the county board, responsible for preparing and preserving the minutes and preparing the annual financial statement for the county
- Maintain the official financial records for the county, including ledger journals
- Sign all warrants issued against the county and oversee the monthly trial balance
- Serve as recipient of all bids on behalf of the county construction projects, equipment, and services provided
- Calculate the tax capacity rates for all taxing jurisdictions in the county and compute the tax on each parcel of land
- Send the Truth-in-Taxation and annual tax statements to taxpayers
- Collect delinquent taxes and distribute collections to proper taxing districts
- Research the legality of and initiate Confessions of Judgment relating to the payment of taxes
- Work with property tax credits and the deferment of tax to qualifying Agricultural Preserve Programs and Green Acres Program
- Collect special assessments for cities and townships and distribute collections to proper taxing authority
- Initiate or concur with assessor in the preparation and issuance of tax abatements
- Identify, track, and implement legal proceedings of the tax forfeiture process and conduct tax forfeited land sales
- Remain involved with the Department of Natural Resources on lease lots, state leases, forestry issues and severed minerals
- Issue tax certificates under the seal of the office indicating whether taxes are paid or not
- Complete the auditor’s certificate for requesting entities with all pertinent taxing information relating to the taxing district
- Administer the fiscal disparities program, which involves calculating a contributions and redistributing aid
- Administer all aspects of tax increment financing

¹ See Section 02.03 for more information on the role of the county treasurer.
² Minn. Stat. § 384.08.
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- Maintain up to date records on each parcel of land in the county, including legal description and ownership and any transfers, sales, splits, mortgages, etc.
- Record all county and judicial ditch proceedings and assess any payments ordered by the ditch board
- Act as the chief election administrator for the county
- Serve as the deputy registrar for the county
- Serve as the administrator for vital statistics
- Issue liquor, wine, beer, auctioneer, dance, dangerous dog, charitable gambling, and other licenses deemed by the county to be appropriate
- Serve as a member of the Board of Equalization, Canvassing Board, and Secretary of the Extension Committee.

The above list is just an example of the types of duties a county auditor may be required to perform. These duties will vary from county to county. In addition, every auditor has many personnel duties to attend to.