02.03 COUNTY TREASURERS

Overview

Each county has a county treasurer. Treasurers are elected in each county under Minnesota Statute 385.01, however a county board may decide to make it an appointed position. Many counties have a combined auditor-treasurer office.¹

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

Basic Duties of the County Treasurer

The duties of the county treasurer vary from county to county, depending upon the decisions of the county board. Duties that county treasurers perform are outlined in Chapter 385 of the Minnesota Statutes and may include any of the following:

- Keep a full and accurate account of all money received and pay out money as directed by law or the proper authority
- Invest excess county funds in order to receive the highest and safest return for the county
- Keep public funds separate from any private funds of any person
- Apply Legislative updates to office procedures
- Comply with Minnesota’s retention schedule and determine the disposition of files and records of the office
- Provide information as requested by state agencies, the general public, and other county personnel
- Attend meetings of professional organizations, county/state committees, and agencies to provide services directly related to county treasurer duties
- Maintain and balance the cashbook
- Direct day-to-day operations of the treasurer’s office
- Prepare and deposit county funds and account transfers
- Balance funds daily and twice a month with the auditor’s office
- Balance and close all ledger accounts for the previous year and prepare reports for audit purposes for the state audit team at the end of the year
- Maintain sufficient liquidity to cover disbursements, ensure appropriate and sufficient collateral is pledged, and maintain a principal/interest earned record on investments and securities
- Work with brokers/banks on Certificates of Deposits and investments
- Mail statements and accept payment for real estate not delinquent, personal property, mineral interest, and mobile home taxes
- Maintain and collect delinquent mobile home taxes
- Mail Truth-in-Taxation notices
- Mail and distribute county payroll, auditor warrants, commissioner warrants, and welfare warrants
- Maintain the escrow listing and escrow transactions
- Maintain mailing addresses on the tax system

¹ See Section 02.02 for more information on the role of the county auditor.
² Minnesota Statute 385.02, subd. 1.
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- Maintain tax books showing taxes paid or unpaid and changes in ownership or tax payer
- Provide tax searches for the general public, real estate sales agents, mortgage companies, and escrow agencies.
- Collect deed tax and mortgage registration tax and distribute these receipts to the appropriate units of government.
- Examine and sign off on county recorder documents for compliance with statute.
- Collect NSF checks, refund overpayments, prepare stop payments on outstanding checks, answer correspondence, and prepare media advertisements for tax deadlines.
- Sign off on affidavit/permits for manufactured homes for titling and relocation purposes.
- Prepare documents to report delinquent manufactured home taxes to the Department of Revenue.
- File unclaimed property with the Department of Revenue.
- Prepare most of the settlement for payment after each tax deadline.
- Handle driver’s license renewals, issue birth and death certificates, marriage licenses, and file notary commissions and ministerial credentials.