

ND COUNTY TREASURER'S HANDBOOK

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North Dakota Century Code 11-14-02. When county treasurer to qualify and take office. The county treasurer shall qualify and enter upon the discharge of the duties of the office on or before the first Monday of May next succeeding the treasurer's election, or within ten days thereafter.

<http://www.legis.nd.gov/cencode/t11c14.pdf>

This booklet was prepared as a resource for county treasurers in an effort to identify the laws affecting the treasurer's office, however the information included is not comprehensive.

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DUTIES OF THE COUNTY TREASURER

Chapter 11-10 of the Century Code gives the general provisions of all county offices. Chapter 11-14 outlines duties of the office of county treasurer. Duties of the county treasurer include:

- Receive all monies belonging to the county.
- Pay out monies only on properly drawn county warrant or any other manner provided by law.
- Issue receipts for all monies belonging to county.
- Furnish daily statement of all receipts and disbursements to county auditor.
- Keep a just and true account of receipts and expenditures.
- By 10th working day of each month make distribution to taxing subdivisions and send the state tax collected.
- Invest funds to obtain greatest return for county, while maintaining safety of the funds.
- Reconcile bank statements monthly.
- Mail real estate and mobile home statements.
- Process NSF and dishonored checks. 57-20-16 & 17
- Real estate tax estimates.
- Make general ledger transfers.
- Present warrants and treasurer's checks to be cancelled by Commissioners after one year. 11-25-05. Remit funds to Unclaimed Property Division, State Land Department.
- Issue certificates of indebtedness. 21-02-01 through 21-02-13.
- Interest and penalty schedule on delinquent real estate and mobile home taxes. 57-20-01 & 57-55-03
- No refunds under \$5.00. 11-10-29
- Unlocatable Mineral Owner Trustee. 35-13.1
- Check and balance tax list with receipts and computer.

NORTH DAKOTA CENTURY CODE CHAPTER 11-14 COUNTY TREASURER

JANUARY

- Quarterly Township Road Fund distribution one-cent gas tax. 54-27-19.1
- Furnish securities or pledge of assets to Commissioners for approval. (110% coverage) 21-04
- Real estate taxes due January 1st following the year they were levied. 57-20-01
- Simple interest at the rate of 12% per annum on real estate taxes remaining due from and after January 1 of next year. 57-20-01
- Mobile home taxes due January 10th or 10 days after first moved into state. 57-55-03
- Interest on mobile home tax remaining due after January 1 of next year at rate of one-half percent monthly. 57-55-03(2)
- Quarterly Estate Tax distribution. 57-37.1-08
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- In January of even numbered year County Commissioners designate depositories. 21-04-13 & 11-11-11
- Quarterly State Aid distribution. 57-39.2-26.1
- Quarterly Public Domain Mineral Royalties. 15.1-27-25
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Biennial Prepaid Wireless fees due from NDACo.

FEBRUARY

- 5% discount allowed on real estate and mobile home taxes if paid in full on or before February 15th. 57-20-01 & 57-55-03
- Taxes may be paid in installments of not less than 10% of tax. 57-20-10
- County share of yearly flood control money allocations under the Corps of Engineers federal flood control program. 21-06-10
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Quarterly Coal Conversion Tax distribution. 57-60-14
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19

MARCH

- First installment of current real estate taxes delinquent after March 1. Add 3% penalty. 57-20-01
- First installment on mobile home tax delinquent March 1. Add 2% penalty. 57-55-03
- Quarterly Gaming Tax distribution. 53-06.1-12.1
- Telecommunication Tax distribution. 57-34-06
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Electric Transmission, Distribution, Generation Line Tax distribution. 57-33.2-19
- Yearly Distribution from US Forest Service 25% (Bankhead Jones)
- Monthly Oil and Gas distribution. 57-51-14 & 15

APRIL

- Receive low rent housing monies in-lieu-of-taxes.
- Additional penalty of 2% added on first installment of mobile home tax April 1. 57-55-03
- Quarterly Township Road Fund distribution one-cent gas tax. 54-27-19.1
- Quarterly State Aid distribution. 57-39.2-26.1
- Quarterly Estate Tax distribution. 57-37.1-08
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Yearly monies levied from State Game and Fish Dept.
- Quarterly Public Domain Mineral Royalties. 15.1-27-25
- Monthly Oil and Gas distribution. 57-51-14 & 15

MAY

- Additional penalty of 3% added on first installment of current real estate taxes May 1. 57-20-01
- Additional penalty of 2% added on first installment of mobile home tax May 1. 57-55-03
- Quarterly Coal Conversion Tax distribution. 57-60-14
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- \$50 foreclosure fee added per parcel to third year delinquent. 57-28-04.5
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Prepare budgets.

JUNE

- Mail courtesy notices to mobile home owners reminding them that second installment is due June 1. 57-55-03.2
- Additional penalty of 2% added on first installment of mobile home tax June 1. 57-55-03
- Warrants and treasurer's checks to be cancelled by Commissioners after one year. 11-25
- Quarterly Gaming Tax distribution. 53-06.1-12.1
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Federal GMA and PILT payments
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Yearly distribution of payment from US Treasury for US Fish and Wildlife acquisition.
- Homestead Tax Credit annual payment from state. 57-02-08.2
- Disabled Veteran's Credit annual payment from state. 57-02-08.8

JULY

- Order new tax list books and statements.
- Quarterly Township Road Fund distribution one-cent gas tax. 54-27-19.1
- Furnish securities or pledge of assets to Commissioners for approval. (110% coverage) 21-04
- Additional penalty of 3% added to first installment of delinquent current real estate taxes July 1. 57-20-01
- Second installment on mobile home taxes delinquent July 1. Add 2% penalty. 57-55-03
- Annual reports to school districts. 11-14-14
- Receive average daily attendance certification (ADA) from county superintendent of schools. 57-51-15
- Quarterly State Aid distribution. 57-39.2-26.1
- Quarterly Estate Tax distribution. 57-37.1-08
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Quarterly Public Domain Mineral Royalties. 15.1-27-25
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Biennial Prepaid Wireless fees due from NDACo.

AUGUST

- Clean vault and destroy records using Records Retention Manual.
<http://www.nd.gov/itd/files/retention/899/899-3/899013descriptions.pdf>
- Additional penalty of 2% added on second installment of mobile home taxes August 1. 57-55-03
- Quarterly Coal Conversion Tax distribution. 57-60-14
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Must mail Estimated Tax Notice with budget hearing dates by August 31st. 57-15-02.2

SEPTEMBER

- Mail courtesy notices about all real estate taxes owed. Show penalty and interest due on or before Oct. 15th.
- Additional penalty of 2% added on second installment of mobile home taxes September 1. 57-55-03
- Mineral Royalty Revenue. 15-40.1-13
- Quarterly Gaming Tax distribution. 53-06.1-12.1
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Send or receive escrow companies listings for verification
- Shall mail notices to Mobile Home owners on or before September 15th stating unpaid taxes will be turned over to the County Sheriff on October 15th. 57-22-02
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Begin preparing Annual Unclaimed Property Report for submission to Commission in October.

OCTOBER

- Bureau of Land Management payment due from U.S. Treasury in-lieu-of-taxes.
- Quarterly Township Road Fund distribution one-cent gas tax. 54-27-19.1
- Additional penalty of 3% added to first installment of delinquent current real estate taxes on October 15. 57-20-01
- Second installment of current real estate taxes delinquent after October 15. Add 6% penalty. 57-20-01
- Period to satisfy liens ends October 1. Tax deeds to be issued to the County Oct. 2. 57-28-09
- Additional penalty of 2% added on second installment of mobile home tax October 1. 57-55-03
- Quarterly State Aid distribution. 57-39.2-26.1
- Quarterly Estate Tax distribution. 57-37.1-08
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Deliver list of unpaid Mobile Home taxes to County Sheriff on October 15th. 57-22-03
- Quarterly Public Domain Mineral Royalties. 15.1-27-25
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Annual Unclaimed Property should be reviewed and approved by Commission (if you have money to send) before November 1.

NOVEMBER

- Give notice of tax lien by mail between Nov 1 and 15 each year. 57-20-26
- Sale of all county owned land annually on third Tuesday. 57-28-13 (Qualified bidder cannot owe delinquent taxes to any county 57-28-15.7)
- Quarterly Coal Conversion Tax distribution. 57-60-14
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Annual Unclaimed Property report due at State Land Department Nov. 1.
- Monthly Oil and Gas distribution. 57-51-14 & 15

DECEMBER

- County Auditor to deliver tax list to Treasurer on or before December 10 each year. 57-20-06
- County Treasurer to be collector of taxes. 57-20-07
- Mail real estate tax statements on or before December 26. 57-20-07
- Quarterly Gaming Tax distribution. 53-06.1-12.1
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Transfer funds from real estate estimate and mobile home escrow accounts for distribution.
- Monthly Oil and Gas distribution. 57-51-14 & 15