31-2101. DUTIES OF COUNTY TREASURER. The county treasurer must:
1. Receive all moneys belonging to the county, and all other moneys by law directed to be paid to him, safely keep the same, and apply and pay them out, rendering account thereof as required by law.
2. File and keep the certificates of the auditor delivered to him when moneys are paid into the treasury.
3. Keep an account of the receipt and expenditure of all such moneys, in books provided for the purpose; in which must be entered the amount, the time when, from whom, and on what account all moneys were received by him; the amount, time when, to whom, and on what account all disbursements were made by him.
4. So keep his books that the amounts received and paid out on account of separate funds or specific appropriations are exhibited in separate and distinct accounts, and the whole receipts and expenditures shown in one general or cash account.
5. Enter no moneys received for the current year on his account with the county for the past fiscal year, until after his annual settlement for the past year has been made with the county auditor.
6. Disburse the county moneys only on county warrants issued by the county auditor, based on orders of the board of commissioners or as otherwise provided by law.


31-2102. EX OFFICIO TAX COLLECTOR AND EX OFFICIO PUBLIC ADMINISTRATOR. (1) The county treasurer is ex officio tax collector with duties relating to the collection of tax revenue as prescribed in title 63, Idaho Code.
(2) The county treasurer is ex officio public administrator and as such shall administer the estates of decedents who resided in the county at the time of death as prescribed in chapter 1, title 14, Idaho Code.


31-2103. RECEIPT OF MONEY. He must receive no money into the treasury unless documented by the certificate of the auditor. However, this procedure shall not prohibit electronic transfers followed by documented information as required by the county auditor and county treasurer.


31-2104. TREASURER MUST RECEIPT FOR MONEY. When any money is paid to the county treasurer he must give to the person paying the same a receipt
therefor, which must forthwith be deposited with the county auditor, who
must charge the treasurer therewith and give the person paying the same a
receipt.

[(31-2104) 1863, p. 475, sec. 113; R.S., sec. 1842; reen. R.C. & C.L.,
sec. 1993; C.S., sec. 3565; I.C.A., sec. 30-1604.]

31-2112. MONTHLY SETTLEMENTS AND STATEMENTS -- ANNUAL SETTLEMENT. The
treasurer must settle his accounts relating to the collection, care and dis-
bursement of public revenue, of whatsoever nature and kind, with the audi-
tor, on the first Monday of each month. For the purpose of making such set-
tlement, he must make out a statement under oath, of the amount of money or
other property received prior to the period of such settlement, the sources
whence the same was derived, the amount of payments or disbursements, and to
whom, with the amount remaining on hand. In making such account, and for all
other purposes, the treasurer shall report uncollected fees, personal prop-
erty taxes or other revenue due but unpaid for a period of five (5) years and,
at the end of such period, shall not be required to continue reporting such
sums unless, in the opinion of the treasurer, such sums are collectible; pro-
vided, however, that this provision shall in no way alter or interfere with
the obligation of the person or persons owing such amounts to pay the same.
He must in such settlements, deposit all warrants redeemed by him and take
the auditor's receipt therefor. He must also make a full settlement of all
accounts with the auditor annually on the first Tuesday after the first Mon-
day of October, in the presence of the commissioners, who have a supervisory
control thereof.

[(31-2112) R.S., sec. 1850; modified by 1901, p. 233, sec. 174;
136.]

31-2113. QUARTERLY REPORT. Each county treasurer must make a detailed
report at every regular meeting of the board of commissioners of his county,
of all moneys received by him and the disbursement thereof, and of all debts
due to and from county, and of all other proceedings in his office, so that
the receipts into the treasury and the amount of disbursements, together
with the debts due to and from the county may clearly and distinctly appear.

3574; I.C.A., sec. 30-1613.]

31-2114. NEGLECT TO SETTLE OR REPORT. If any county treasurer neglects
or refuses to settle or report as required in the two (2) preceding sections,
he forfeits and must pay to the county the sum of $500.00 for every such ne-
glect or refusal, and the board of commissioners must institute suits for the
recovery thereof.

3575; I.C.A., sec. 30-1614.]

31-2115. ACTION AGAINST DEFAULTING PROSECUTING ATTORNEY. If the pros-
ecuting attorney refuses or neglects to account for and pay over money re-
ceived by him as required by law, the county treasurer must bring an action
against him for the recovery thereof in the name of the county, and may recover, in such action, in addition to the amount so received, fifty per cent (50%) thereon by way of damages.


31-2117. DISPOSAL OF MONEY OR PROPERTY FOUND ON DEAD BODY. The coroner or other public official must notify the county treasurer, within forty-eight (48) hours of knowledge of a death, of money or other property found on or with a dead body. The treasurer, upon receiving such funds must deposit them to the credit of the county. On receiving other property in like manner he must, within thirty (30) days, sell it at public auction upon reasonable public notice, and must in like manner deposit the proceeds to the credit of the county.


31-2118. MONEY FOUND ON DEAD BODIES -- DEMAND BY LEGAL REPRESENTATIVES. If the money in the treasury is demanded within six (6) years by the legal representatives of the decedent, the treasurer must pay it to them, after deducting the fees and expenses of the coroner and of the county in relation to the matter; or the same may be so paid at any time thereafter upon the order of the board of commissioners.

[(31-2118) 1863, p. 475, sec. 147; R.S., sec. 1856; reen. R.C. & C.L., sec. 2007; C.S., sec. 3579; I.C.A., sec. 30-1618.]

31-2119. CUSTODY OF COUNTY MONEY. The county treasurer must keep all moneys belonging to this state or to any county of this state in his own possession until disbursed according to law. He must not place the same in the possession of any person to be used for any purpose; nor must he loan or in any manner use or permit any person to use the same, except as provided by law; but nothing in this section prohibits him from making special deposits for the safe-keeping of the public moneys.


31-2120. SUSPENSION OF TREASURER PENDING ACTION. Whenever an action based upon official misconduct is commenced against any county treasurer, the commissioners may, in their discretion, suspend him from office until such suit is determined, and may appoint some person to fill the vacancy.


31-2121. DELIVERY OF MONEY AND PAPERS AFTER DEATH. In case of the death of any county treasurer, all official moneys, books, accounts, papers and documents shall be delivered to the treasurer's successor by the board of county commissioners.

31-2122. INSPECTION OF BOOKS. The books, accounts and vouchers of the treasurer are at all times subject to the inspection and examination of the board of commissioners and grand jury.


31-2123. EXAMINATION OF BOOKS. The treasurer must permit the county commissioners and auditor to examine his books and count the money in the treasury whenever they may wish to make an examination or counting.


31-2124. WARRANTS OF MUNICIPAL OR QUASI-MUNICIPAL CORPORATIONS -- INTEREST RATE AFTER PRESENTMENT FOR PAYMENT. The supervising board of every municipal or quasi-municipal corporation of any kind or class, specially chartered cities, school districts, of any kind or class, specially chartered school district, irrigation district, drainage district, stumpage district, highway district or other quasi-municipal district, now or hereafter created or organized and authorized by law to issue warrants for the payment of its indebtedness, and the board of county commissioners for any common or joint common school district within its county are hereby authorized by resolution, duly passed and approved at any regular or special meeting thereof, to fix the rate of interest, that warrants drawn by authority of such supervising board, or the county auditor for such common or joint common school district, shall draw after the same have been presented to the treasurer thereof for payment and not paid for want of funds.


31-2125. INDORESEMENT OF WARRANTS WHEN NOT PAID UPON PRESENTATION. When any warrant of any municipal or quasi-municipal corporation, specially chartered city, school district of any kind or class, specially chartered school district, drainage district, stumpage district, highway district, or other quasi-municipal district, now or hereafter created or organized, is presented for payment to the treasurer thereof, and is not paid for want of funds, the treasurer must indorse thereon "Not paid for want of funds," annexing the date of presentation, specifying the rate of interest that such warrant shall draw, after presentation, which rate shall be the rate fixed in such resolution, sign his name thereto, and thereafter the said warrant shall draw interest at the rate specified in such indorsement. If the county treasurer is redeeming warrants for the districts listed above, the procedures used shall be those identified in section 31-1512, Idaho Code.

31-2126. REDEEMING OF REGISTERED WARRANTS. It is the duty of the county treasurer to comply with the requirements of section 31-1507, Idaho Code, if the board of county commissioners declares an emergency pursuant to section 31-1608, Idaho Code.

[31-2126, added 1996, ch. 38, sec. 1, p. 102.]