

TITLE 57  
PUBLIC FUNDS IN GENERAL

CHAPTER 3  
FILING OF LISTS OF BONDS

57-301. TREASURER TO FILE LISTS IN RECORDER'S OFFICE -- CONTENTS -- STATEMENT UPON REDEMPTION OR PAYMENT OF BOND. The treasurer of every county, good road district, highway district, city, village, including all special improvement district bonds of cities and villages, school district, drainage district and irrigation district, shall file a list of all bonds of every kind which have heretofore been issued and are now outstanding as obligations of such political subdivision, and those which may hereafter be issued by any such political subdivision, in the office of the county recorder of the county in which such bonds have been or are issued. The treasurer of such political subdivision shall within sixty (60) days after the taking effect of this chapter, file [a] list of all such bonds in the office of the county recorder with the information as herein specified concerning such bonds; within thirty (30) days after the sale or delivery of any bonds issued by any such political subdivision herein enumerated after the taking effect of this chapter, the treasurer of such political subdivision shall file in the office of the county recorder a list of such bonds with the information as herein provided.

The lists of bonds herein required to be filed shall contain the following information: (a) the amount of the bond issued; (b) the purpose of the bond issue; (c) the dates of issuance; (d) the rate of interest; (e) length of time such bonds are to exist; (f) the serial numbers of the bonds; (g) a statement of the amount of bonded indebtedness outstanding.

When any bonds are redeemed or paid in any such political subdivision, the treasurer of such subdivision shall within thirty days after the payment of [or] redemption of such bonds, file in the office of the county recorder a statement showing the following facts: (a) the amount of bonds paid or redeemed; (b) designate what bonds were so paid or redeemed.

[(57-301) 1921, ch. 171, sec. 1, p. 366; am. 1925, ch. 132, sec. 1, p. 188; I.C.A., sec. 55-301.]

57-302. SUMMARY OF OUTSTANDING BONDS TO BE INCLUDED IN RECORDER'S FINANCIAL STATEMENT. It is hereby made the duty of the county recorder to include in the annual financial statement to the board of county commissioners, provided for in section [31-2307](#), Idaho Code, a classified summary of all outstanding bonds of the county and of each included bonded district and the total amount in the bond redemption funds of the county and of each included bonded district.

[(57-302) 1921, ch. 171, sec. 2, p. 366; am. 1925, ch. 132, sec. 2, p. 185; I.C.A., sec. 55-302; am. 1994, ch. 180, sec. 110, p. 499.]

57-303. CERTIFICATION OF AMOUNTS IN BOND REDEMPTION FUNDS. It shall be the duty of every county treasurer, not later than the second Monday in February of each year to certify to the county recorder of the same county the total amount in the county bond redemption [fund], and the total amount in the bond redemption funds of the included common school districts.

The treasurers of other included bonding units within the county shall certify to the county recorder of the county in which such bonding unit is situated, not later than the date before mentioned, the total amount in the bond redemption fund of such bonding units.

[(57-303) 1921, ch. 171, sec. 2a, as added by 1925, ch. 132, sec. 2, p. 188; I.C.A., sec. 55-303.]

57-304. COUNTY RECORDER NOT TO CHARGE FEES. There shall be no fee charged by the county recorder for filing any such lists or making the copies for transmission to the board of county commissioners or for any other services herein required of the county recorder.

[(57-304) 1921, ch. 171, sec. 3, p. 366; am. 1925, ch. 132, sec. 3, p. 185; I.C.A., sec. 55-304; am. 1994, ch. 180, sec. 111, p. 499.]

57-305. COUNTY AUDITOR TO KEEP INFORMATION FOR REFERENCE. The county auditor shall keep in some convenient form for reference, the information received from the various treasurers as herein provided.

[(57-305) 1921, ch. 171, sec. 4, p. 366; am. 1925, ch. 132, sec. 4, p. 185; I.C.A., sec. 55-305; am. 1994, ch. 180, sec. 112, p. 499.]

57-306. VIOLATION A MISDEMEANOR. Any person or officer violating any of the provisions of this chapter shall be deemed guilty of a misdemeanor.

[(57-306) 1921, ch. 171, sec. 5, p. 366; am. 1925, ch. 132, sec. 5, p. 185; I.C.A., sec. 55-306.]