



Erica Johnsrud  
McKenzie County Auditor/Treasurer



# ROLE OF THE COUNTY TREASURER



# County Treasurers

- Governed by NDCC Chapter 11-14
- 28 Stand Alone Treasurer Offices
- Combined Office in Many Counties
  - 3 Treasurer/Recorder
  - 15 Treasurer/Auditor
  - Others: Superintendent of Schools Designee, Tax Director, Risk Manager, Clerk of Court, HR
- Appointed and Elected Offices

# What Does the Treasurer Do, Exactly?

Process NSF and dishonored checks

Issue certificates of indebtedness

Monthly Balance of all funds

Receipt all Monies

Daily Receipt & Disbursement Report to County Auditor

Remit funds to Unclaimed Property Division, State Land Department

Pay out monies

Check and Balance Tax Lists

Real estate tax estimates

Mail estimated tax statements

Just and true account of receipts and expenditures

Unlocatable Mineral Owner Trustee

Refund overpaid taxes more than \$5.00

Distribute funds collected to other taxing districts each month

Interest and penalty schedule on delinquent taxes

Invest County funds & maintain safety of funds

Reconcile bank statements monthly

Mail real estate tax statements

General ledger transfers


Present warrants and treasurer's checks to be cancelled to Commissioners

# County Treasurers

- Daily, Weekly, Monthly, Quarterly, and Yearly Deadlines
  - Balance, Balance, Balance, Balance, Balance!
- Busiest Seasons
  - Estimated Tax Statement Mailing (August)
  - Tax Statement Mailing (December)
  - Tax Payment Receipting (December – March)



# County Treasurers

- Works with each and every department or office in the Courthouse
    - Receipting of deposits
    - Verification of funds
    - Works with the Auditor's Office with a variety of items (Delinquent Tax Foreclosure, tax apportionments, warrants, monthly fund balancing, etc.)
    - Financial Reports to the Board of County Commissioners
  - Works with all taxing districts within the County (cities, schools, fire districts, ambulance districts, parks, vector, soil district) & State departments
  - Works with citizens/taxpayers/visitors
- 



# County Treasurers

Important information for new officials

- Education Requirements
  - Basic Duties/Roles of Treasurer's Office
  - Attend Annual Treasurer's Association Conference, Regional Meetings, and County Officials Academy
  - Tax Levies
  - Investments, Securities, and Bonding
  - Open Meetings/Open Records
  - Legislative Process
- Mentoring Program



# County Treasurers

Important information for new officials

- ILG Courses
  - Take them!
  - Ask about recorded courses if there is a topic you want to know more about or miss the live webinar
  - Upcoming Courses of Interest:
    - State Tax Commissioner Got 15 Sessions – monthly
    - March 24/31 – HR Responsibilities for County Officials
    - May 19 – Ethics in County Government
    - May – Legislative Wrap-Up



# County Treasurers

Important information for new officials


- Belong to NDACo and Treasurer's Association
  - Networking Opportunities
  - Learn who uses the same programs as you
  - Learn Tips and Tricks of the trade
  - Treasurer's Email Group – great resource for new and experienced officials
  - Safe places to ask questions
  - You're not in this alone and we are all willing to help and share information/knowledge





# County Treasurers

## What We Are Not

- We are not collection agents
  - We are not tax directors
  - We are not auditors
  - We are not unapproachable
  - We are not inflexible
  - We are not your bank
- 

# What Does the Treasurer Do, Exactly?

Process NSF and dishonored checks

Issue certificates of indebtedness

Monthly Balance of all funds

Receipt all Monies

Daily Receipt & Disbursement Report to County Auditor

**A LOT!**

Commit funds to Unclaimed Property Division, State Law Department

Pay Checks and Balance Tax Lists Real estate tax estimates

Mail estimated tax statements and report of receipts and expenditures

Unlocatable Mineral Owner Trustee

Refund overpaid taxes more than \$5.00

Distribute funds collected to other taxing districts each month

Interest and penalty schedule on delinquent taxes

Invest County funds & maintain safety of funds

Reconcile bank statements monthly

Mail real estate tax statements

General ledger transfers

Present warrants and treasurer's checks to be cancelled to Commissioners