

## INDEX

	<u>Page</u>
Accountable Items, Deposit of .....	1-5
Accounting to Successor.....	3-5
Advance Collection of Taxes.....	6-1
Advance Payments .....	1-3
Advancement of Taxes - 95% of Collection .....	7-8
Aircraft License Excise Tax.....	7-13
Alcohol Purchases .....	1-12
Appointment of Deputies.....	3-4
Assessment of Mobile Homes .....	7-9
Assessment of Omitted or Undervalued Property .....	7-6
Asset Ownership .....	1-3
Audit Costs .....	1-3
Auto Rental Excise Tax.....	7-14
 Bad Debts and Uncollectible Accounts .....	1-12
Barrett Law Collections .....	6-5
Boat Excise Tax .....	7-15
Bond of Taxpayer Who Retains Custody.....	9-2
Bonds - Manner of Sale .....	10-4
 Calendar of Duties .....	2-1
Cash Change Account .....	6-5
Cash Disbursements.....	1-4
Certificate of Error .....	7-6
Claims for Expenses .....	4-2
Collection of Amounts Due.....	1-4
Collection of Delinquent Personal Property Taxes .....	8-19
Compensation and Benefits .....	1-4,
Condition of Records.....	1-5
Conferences Called by State Board of Accounts.....	10-5
Conservancy District Account .....	6-6
Contract With Agent for Collection.....	9-2
Contracts .....	1-5
Correction of Errors.....	1-5
County Motor Vehicle Excise Surtax and County Wheel Tax.....	7-13
Credit Cards .....	1-12
 Delinquency of Public Employee - Deductions From Salary .....	7-5
Delinquent Barrett Law Assessments .....	10-1
Delinquent Tax Record - Filing - Judgment - Interest .....	9-4
Delinquent Taxpayer About to Remove Property From County - Levy and Sale .....	9-4
Demand Fee and Fees of Treasurer.....	9-1
Deposit of Accountable Items .....	1-5
Disposition of Interest and Penalty .....	7-8
Distribution of Proceeds .....	9-3
Dog Tax.....	6-3
Donations .....	1-5
Drainage Assessments .....	10-1
Drainage Funds.....	6-2
Duplicate Warrant, Issuance of .....	10-4
Duplicate Welfare Warrants .....	9-5
Duties .....	3-3
 Error Making Tax Uncollectible - Addition to Tax for Succeeding Year.....	7-3
Excess Tax Collected.....	6-3
Excessive or Unreasonable Costs .....	1-6
Execution on Judgments .....	9-4

	<u>Page</u>
Expenditures by Holding Corporations .....	1-6
Extension of the Tax Duplicate .....	7-3
 Fees .....	1-6
Financial Institutions Tax.....	7-15
Forms and Records.....	5-1
Fundraisers .....	1-6
Fund Sources and Uses.....	1-6
 Gross Income Tax - Real Estate Sales.....	6-7
Household Goods - Exemption From Levy and Sale.....	9-4
 Illegal Fees.....	10-3
Inheritance Tax .....	7-10
Innkeeper's Tax.....	7-11
Installment Payments - Delinquent Taxes - Penalties - Partial Payments.....	7-4
Interest .....	10-5
Interest - Late Payment Resulting From Increased Assessment -	
Assessment Reduced After Taxes Have Been Paid.....	8-8
Invalid Tax Sale - Refund of Purchase Money.....	8-19
Investing Funds, Manner of.....	15-10
Investments Not Authorized by Statute.....	1-7
Issuance of Tax Title Deeds.....	8-14
	<u>Page</u>
Leave and Overtime Policy .....	1-14
Legal Holidays Defined .....	3-4
Levy and Sale - Personal Property .....	9-1
Levy by Treasurer .....	9-2
Liability for Not Settling .....	7-3
Liability of Taxpayer - Limitation of Action .....	7-1
Lien of the State .....	7-5
Lienholder Paying Taxes (Delinquent Only) .....	7-8
Line Fence - Township.....	6-9
Liquor Permits .....	7-11
Lucrative Office .....	1-7, 10-2
 Malfeasance, Misfeasance, Nonfeasance .....	1-7
Method of Payment of Taxes - Authorization by Treasurer .....	10-6
Mileage and Expense Allowances .....	4-1
Minimum Tax Bill.....	7-5
Mobile Home Permit for Moving or Transferring Title .....	7-9
Money Found on Deceased Persons.....	10-3
 No Orders Drawn When No Money .....	10-1
Notice to Taxpayers - Tax Statements.....	7-2
 Oath of Deputies .....	3-4
Oath of Office .....	3-1
Office Created .....	3-1
Office Hours .....	3-4
Official Bond .....	3-2
Official Misconduct.....	10-3
Overpayments by Treasurer - Repayment - Limitation.....	7-3
 Penalties, Interest and Other Charges.....	1-7
Penalties for Failure to File Return .....	7-7
Penalty for Failure to Pay.....	7-3

Personal Expenses .....	1-8
Personal Property Use .....	1-8
Political Expenditures .....	1-8
Possession of Property After Levy .....	9-2
Prescribed Forms .....	1-1
Preservation of Records .....	10-2
Property Containing Hazardous Waste or Other Environmental Hazards .....	8-11
Property in Another County .....	10-5
Public Records are Public Property .....	10-2
Purchases .....	4-1
Purchasing Bonuses .....	1-8
 Qualifications.....	3-1
Real Estate Tax Sales.....	8-1
Record of Hours Worked.....	1-9
Record of Sales.....	9-3
Redemption From Tax Sale .....	8-9
Regional Water and Sewage Districts - Delinquent Charges .....	10-6
Removal From Office .....	3-4
Reporting Tax Collections .....	7-8
Risk of Loss.....	1-9
 Sale at Auction .....	9-3
Sale of Real Property Acquired by County .....	8-18
Sales Tax .....	1-2
Satisfaction of Judgment.....	9-6
Search for Delinquencies - Public Employees .....	7-5
Separate Bank Accounts.....	1-9
Serving as a Bank Director .....	10-1
Setting Aside Judgments - Grounds .....	9-6
Settlement With State .....	7-3
Severance Pay .....	1-9
Sewage Collections.....	6-4
Signature on Documents.....	3-5
Signature Stamps.....	1-9
State and Federal Taxes .....	1-2
Stop Payment Orders .....	10-4
Surplus Tax Fund .....	6-3
Suspension With Pay .....	1-10
 Tax Duplicates .....	7-2
Tax Receipts .....	7-2
Tax Refunds - Boat Excise Tax .....	7-16
Tax Sale Costs .....	6-3
Tax Sale Surplus .....	6-4
Tax Title Deeds, Issuance of .....	8-14
Temporary Tax Collection Offices .....	3-5
Term of Office .....	3-1
Timely Recordkeeping .....	1-10
Township - Line Fence .....	6-9
Transaction Recording .....	1-10
 Travel Policies .....	1-15
Treasurer's Salary .....	4-1
 Unclaimed Funds .....	6-3
Uncollectible Items - Disposition of .....	6-5

Page

Vacancy.....	3-5
Vehicle License Excise Tax .....	7-12
Vending Machine Commissions and/or Profits .....	1-11
Vending Machine Penalty .....	7-7
Warrants Outstanding and Unpaid.....	10-5
Weed Cutting Assessments.....	6-9