

CHAPTER 383D

DAKOTA COUNTY

383D.09 Auditor; treasurer; recorder.

383D.73 Assessment review.

383D.09 AUDITOR; TREASURER; RECORDER.

Subdivision 1. The Dakota county board of commissioners may, by resolution, merge the offices of county treasurer and county auditor. The board may provide, by resolution, that the office of county recorder shall not be elective but shall be filled by appointment by the county board as provided in this section. These offices will be referred to as treasurer/auditor and property records.

Subd. 2. As provided by a resolution by the Dakota county board of commissioners and subject to subdivisions 3 and 4, the duties of the elected county treasurer and county auditor required by statute shall be combined and performed by one elected official to be referred to as the county treasurer/auditor. The treasurer/auditor shall perform all duties required by statute to be performed by either a county treasurer or auditor and shall be elected in the manner as provided by statute for those officials. A vacancy in the office of treasurer/auditor shall be filled in accordance with section 375.08.

Upon adoption of a resolution by the Dakota county board of commissioners and subject to subdivisions 3 and 4, the duties of the elected county recorder whose office is made appointive under this section shall be discharged by the board of commissioners acting through a department head appointed by the board for that purpose. The appointed department head shall serve at the pleasure of the board. The board may reorganize, consolidate, reallocate, or delegate the duties to promote efficiency in county government. A reorganization, reallocation, or delegation or other administrative change or transfer shall not impair the discharge of duties required by statute to otherwise be performed by a county recorder.

Subd. 3. The persons elected to be county treasurer, county auditor, and county recorder at the last county general election preceding action under this section shall serve in those capacities and perform their duties, functions, and responsibilities until the completion of the term of office to which each was elected, or until a vacancy occurs in the office, whichever occurs earlier.

Subd. 4. The county board, before action as permitted by subdivision 2 and before any appointment permitted by subdivision 1 or 2, but after adopting a resolution permitted by subdivision 1 or 2, shall publish the resolution once each week for two consecutive weeks in the official publication of the county. The resolution may be implemented without the submission of the question to the voters of the county, unless within 21 days after the second publication of the resolution a petition requesting a referendum, signed by at least 15 percent of the voters in the county voting in the last general election, is filed with the county auditor. If a petition is filed, the resolution may be implemented unless disapproved by a majority of the voters of the county, voting on the question at a regular or special election.

History: 1991 c 338 s 1

383D.73 ASSESSMENT REVIEW.

The governing body or town board of any home rule charter or statutory city or town in Dakota county may transfer the duties of the city or town board of review or board of equalization under chapter 274, to the county board of equalization. A transfer of duties as permitted by this section is permanent and must be communicated to the county assessor before December 1 of any year to be effective for the next year. The county board of equalization shall meet during April, May, and June at the places determined by the county board of commissioners. The county assessor shall attend each meeting of the county board of equalization at which public testimony is to be taken.

History: 1991 c 338 s 2