

**276.12 AUDITOR TO KEEP ACCOUNTS.**

The county auditor shall keep accounts with the state, the county, and each of the county funds, and each town, city, and school district, and with the county treasurer. The auditor shall make daily entries of the charges and credits to the treasurer and, immediately after each distribution of taxes, shall credit the collections to the proper funds. Upon application of the treasurer of a town, city, or school district, and upon the filing of a certificate of its clerk that the person applying is the duly elected or appointed treasurer, the auditor shall give a warrant on the county treasurer for the amount due and charge the body with the amount of the warrant.

**History:** (2085) RL s 886; 1973 c 123 art 5 s 7; 1977 c 434 s 13; 1986 c 444; 1987 c 229 art 5 s 1