

**375A.121 MODIFYING DUTIES OF COUNTY AUDITOR AND TREASURER.**

A county board, with the concurrence of the county auditor and treasurer, may by resolution assign to the county treasurer all or some of the duties of the county auditor in sections 272.115, 272.12, 272.121, 279.02, 279.025, and 279.03. A county board, with the concurrence of the county auditor and treasurer, may assign to the county auditor all or some of the duties of the county treasurer in sections 272.115, 272.12, 272.121, 279.02, 279.025, and 279.03. If any duties of the county auditor or the county treasurer are assigned under this section, the county board shall notify the commissioner of revenue of the assignment of duties. A county board may not rescind its assignment of duties under this section for at least two years after the initial resolution of assignment of duties. Upon the election of a county auditor or treasurer, the elected official may require that the duties of the county auditor and treasurer be reestablished as provided by sections 272.115, 272.12, 272.121, 279.02, 279.025, and 279.03.

**History:** 1997 c 89 s 1