

## The County Treasurer: Keeper of the Dollar\$

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As early as 1085, under King William of England, Sheriffs were known as the tax collectors of the King. From that time on someone was required to be legally responsible for collecting the moneys due to the government of the King. It is in this era that the tax collector was born. On through history this role has evolved so that in many counties in the United States, the role of Treasurer has come to prominence. The County treasurer (sometimes called the Tax Collector or Tax Commissioner), is elected as a constitutional county-wide officer in 34 states.

Alabama	Nevada
Arizona	New Hampshire
Arkansas	New Mexico
Colorado	North Dakota
Georgia	Ohio
Iowa	Oklahoma
Idaho	Oregon
Illinois	Pennsylvania
Indiana	South Carolina
Kansas	South Dakota
Massachusetts	Texas
Maine	Utah
Michigan	Virginia
Minnesota	Vermont
Missouri	Washington
Montana	Wisconsin
Nebraska	Wyoming

The position is appointed in Alaska, Hawaii and North Carolina and can be either elected or appointed in California and New York. In West Virginia, following the old Anglo-Saxon governmental form, the Sheriff remains the chief tax collector to this day in the combined role of Sheriff-Treasurer.

Among the duties of the County Treasurer are:

- Receiving and receipting all money due the county from its collecting officers or any other persons whose duty it is to pay money into the county treasury
- Disbursing funds in a manner and for purposes as authorized by appropriate law and authority
- Investing, as appropriate, the surplus funds of the county in accordance with county and state laws and regulations and acting as the chief liaison between the county and all of its depository banks
- Instituting actions in the name of the county against any one who has money that belongs to the county and fails to pay it on demand when it is due and recording of all of these actions
- Keeping an accurate and detailed account of all money received and all money disbursed for the county
- Maintaining all financial records in the manner prescribed by state law and at a specified period after the close of each fiscal year present a final accounting and settlement of the previous fiscal year

In some states the County Treasurer is responsible for collecting not only the money due to the county, but also any funds owed to the municipalities within its borders, the school system, the state and any other taxing entities within the county. Also seen as the banker for the county, the Treasurer often collects money from other county departments. These include fees for services, licenses and revenues from bond issues and special assessments.

Many County Treasurers belong to national organizations such as The National Association of County Collectors, Treasurers and Finance Officers. These organizations establish codes of ethics and personal guidelines that direct the conduct of each member.

