- of some other person as treasurer, when authorized. (1) It is the duty of the county treasurer of the county in which all, or the largest portion of, any fire protection district created under this title is located to receive and disburse district revenues, to collect taxes and assessments authorized and levied under this title, and to credit district revenues to the proper fund. However, where a fire protection district is located in more than one county, the county treasurer of each other county in which the district is located shall collect the fire protection district's taxes and assessments that are imposed on property located within the county and transfer these funds to the county treasurer of the county in which the largest portion of the district is located.
- (2) The board of commissioners of a district with more than \$10,000,000 in annual revenues for the preceding three consecutive years may designate by resolution some other person having experience in financial or fiscal matters as the treasurer of the district. Such a treasurer shall possess all of the powers, responsibilities, and duties of, and shall be subject to the same restrictions as provided by law for, the county treasurer with regard to a district and the county auditor with regard to district financial matters. [2022 c 90 s 1; 1989 c 63 s 24; 1984 c 230 s 38; 1939 c 34 s 33; RRS s 5654-133.]