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## Local Government Committee

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### SB 5187

**Brief Description:** Concerning county auditors.

**Sponsors:** Senators Angel, Takko and Warnick.

#### Brief Summary of Bill

- Eliminates certain provisions relating to the inventory of capitalized assets that must be prepared by the board of county commissioners of each county.
- Repeals a statute governing payment of compensation to a member of a board of county commissioners for per diem and other expenses incurred as a commissioner.
- Provides the clerk of a county legislative authority, rather than the county auditor, is responsible for advertising bid proposals when bids are required for the official county newspaper.
- Eliminates a requirement that county election officials publish notice in a newspaper declaring the formation of a regional fire protection service authority.
- Modifies county coroner record keeping requirements concerning personal property of deceased persons.
- Modifies provisions concerning the administration of a city selection committee of a pollution control authority.

**Hearing Date:** 3/16/17

**Staff:** Cassie Jones (786-7303).

#### **Background:**

##### Annual Inventory Statement of the County.

The board of commissioners (board) in each county must prepare an annual statement that shows, for the 12-month period ending December 31 of the preceding year, the following:

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

- a full and complete inventory of all capitalized assets, segregated into specified subheadings regarding assets on hand, equipment sold or disposed of, and equipment purchased; and
- persons who were paid money, the reason for payment, and the date of payment.

The statement must be filed with the county auditor each year on the first Monday in March and made open to the public for inspection.

Any commissioner who fails to file the annual statement, willfully makes a false or incorrect statement, or aids or abets the making of a false or incorrect statement is guilty of a gross misdemeanor. The prosecuting attorney is directed to institute proceedings against officials who commit this crime and to take appropriate action to remove such officials. Taxpayers are authorized to institute actions in conjunction with, or independent of, the action of the prosecuting attorney.

Other statutes provide that every public officer who knowingly makes a false or misleading statement in any official report or statement, under circumstances not otherwise prohibited by law, is guilty of a gross misdemeanor. Similarly, every public officer authorized to make or give a certificate or other writing, who knowingly makes and delivers a certificate or writing that contains a statement he or she knows to be false, is guilty of a gross misdemeanor. In addition, a public officer who willfully neglects to perform a duty imposed upon him or her by law is guilty of a misdemeanor.

#### County Commissioners—Compensation.

If a member of a board has a claim for compensation (*e.g.*, per diem, expenses for attendance at a special session, extra services, or other expenses), he or she must:

- verify the claim;
- obtain approval for the claim from a majority of the board;
- file the claim with the clerk of the superior court; and
- obtain approval for the claim from the superior court judge.

The court is not required to review claims more than once a month. The judge may investigate, as necessary, to determine the correctness of the claim. After an investigation, the judge may approve or reject any part of the claim, and if approved, in whole or in part, the claim is certified by the clerk and sent to the county auditor. The county auditor then draws a warrant for the claim.

Another statute provides that, unless otherwise authorized by law, the legislative body of a municipal corporation may, by ordinance or resolution, prescribe the amounts to be paid to officers and employees as reimbursement:

- for the use of personal automobiles or other transportation equipment in connection with official assigned duties and other travel for approved public purposes; or
- in lieu of actual expenses incurred for lodging, meals, or other purposes.

Claims for expenditures by officers or employees of any municipal corporation must be presented in a detailed account, certified by the officer or employee, and submitted on forms and in a manner prescribed by the State Auditor.

#### Official County Newspaper.

All counties must publish legal notices and delinquent tax lists in an official county newspaper designated by the county legislative authority. Annually, the county legislative authority must contract with a qualified legal newspaper that will serve as the official county newspaper for a term of one year.

If there are two or more qualified legal newspapers, the county auditor must advertise for bid proposals at least five weeks before the meeting at which the contract will be let. Advertisement of the opportunity to bid must be mailed to all qualified legal newspapers and published once in the official county newspaper.

#### Regional Fire Protection Service Authorities–Newspaper Publication.

Regional fire protection service authorities (RFPSAs) are taxing districts charged with providing regional fire protection and emergency services within their jurisdictional boundaries. An RFPSA is formed when elected officials from two or more adjacent fire protection jurisdictions develop a plan for the creation, financing, operation, and governance of an RFA that is subsequently approved by voters.

If a plan is approved by voters, the RFPSA is formed on the next January 1 or July 1, whichever occurs first. The appropriate county election officials must publish notice in a newspaper or newspapers of general circulation declaring the authority formed within 15 days after final certification of the election results.

#### County Coroner–Deceased’s Property.

In general, county coroners are responsible for investigating the death of any person whose death was unnatural or violent, resulted from unlawful means or suspicious circumstances, or may have occurred through suicide or the instrumentality of some other person. Whenever a coroner assumes jurisdiction over deceased persons, the deceased may be removed and placed in the morgue, in accordance with rules adopted by the coroner with the approval of the board of county commissioners.

When the coroner, or his or her assistants, finds any jewelry, money, paper, and other personal property of the deceased, duplicate lists of the found items must be made immediately. The original list must be kept as a public record at the morgue, and the duplicate must be certified by the coroner and filed with the county auditor.

#### Air Pollution Control Authorities–City Selection Committee.

Air Pollution Control Authorities are responsible for enforcing air quality regulations. There is an air pollution control authority (authority), either active or inactive, in each county. The legislative authority of a county may activate an authority following a public hearing on its own motion, or upon the filing of a petition signed by 100 property owners in the county. Each authority is governed by a board of directors.

In each county there is also a city selection committee (committee) for an authority, consisting of the mayors of each incorporated city and town within the county, except any mayor already appointed to the board. The committee must meet within one month after activation of the authority for the purpose of making initial appointments to the board of directors, and for making succeeding appointments when necessary. Meetings of the committee may be held upon advance

written notice given by the county auditor to members, or upon the request of any member. Notice of meetings must also be published in a newspaper of general circulation in the authority. The county auditor is the recording officer, maintains records, and gives notice of proceedings and actions of the committee.

As an alternative to meeting, the county auditor may administer the appointment process through the mail. For appointments conducted through the mail, requests for nominations, receipt of nominations, mailing of ballots, and receipt of returned ballots are handled by the county auditor. The timely return of completed ballots by a majority of the members of the committee constitutes a quorum, and an affirmative vote by a majority of the quorum constitutes a valid appointment.

### **Summary of Bill:**

#### Annual Inventory Statement of the County.

The following provisions governing the annual statement of capitalized assets prepared by the board of county commissioners are eliminated:

- the requirement that the statement be filed on the first Monday of March each year;
- the requirement that the inventories be made open for public inspection;
- additional content requirements for the statement, including the requirement to include segregated subheadings; and
- language related to false or incorrect statements contained in the annual statement, including provisions providing that any commissioner who fails to file the annual statement, willfully makes a false or incorrect statement, or aids or abets the making of a false or incorrect statement is guilty of a gross misdemeanor, provisions requiring the prosecuting attorney to prosecute violations, and provisions authorizing taxpayers to institute similar actions.

#### County Commissioners—Compensation.

Statutory provisions requiring any member of a board that has a claim for compensation (*e.g.*, per diem, expenses for attendance at a special session, extra services, or other expenses), to obtain approval for the claim from both the board and a superior court judge are eliminated.

#### Official County Newspaper.

Instead of the county auditor, the clerk of the county legislative authority is given responsibility for advertising for bid proposals when there are two or more qualified legal newspapers available to serve as the official county newspaper.

#### Regional Fire Protection Service Authorities-Newspaper Publication.

Certification of election results is added to voter approval as an additional precondition to formation of a RFPSA. The requirement that county election officials publish notice in a newspaper or newspapers of general circulation within 15 days after final certification of the election results declaring the RFPSA formed is eliminated.

#### County Coroner—Deceased’s Property.

When the coroner, or his or her appointees, take custody of any jewelry, money, paper, and other personal property of a deceased, the coroner is no longer required to create duplicate lists of the

items and file the duplicate with the county auditor. Instead, the coroner is now required to make one list, certify it, and keep it as a public record at the county morgue.

Air Pollution Control Authorities–City Selection Committee.

For city selection committees (committees) convened for the purpose of making appointments to the board of an air pollution control authority (authority), the authority, rather than the county auditor is responsible for:

- giving written notice of committee meetings to members of the committee; and
- acting as recording officer, maintaining committee records, and providing notice of committee proceedings and actions.

The authority, rather than the county auditor, may administer a board appointment process by mail. If the appointment process proceeds by mail, the authority, rather than the county auditor, must mail a request for board nominations to the committee members. Committee members must return the nomination to the authority at its address within 14 days, instead of returning it to the county auditor by the last day of the fourth month preceding expiration of the term of office.

A process is created for filling unexpected vacancies on the board of an authority. If such a vacancy occurs, the authority must administer the appointment process by mail.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** The bill takes effect 90 days after adjournment of the session in which the bill is passed.