

FINAL BILL REPORT

SB 5187

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Synopsis as Enacted

Brief Description: Concerning county auditors.

Sponsors: Senators Angel, Takko and Warnick.

Senate Committee on Local Government
House Committee on Local Government

Background: Annual Inventory Statement of the County. The board of commissioners (board) in each county must prepare an annual statement that shows, for the preceding year, the following:

- 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 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 take appropriate action to prosecute violations and remove commissioners from office who commit this crime. Taxpayers are authorized to institute actions in conjunction with or independent of the action of the prosecuting attorney.

Every public officer who knowingly makes a false or misleading statement in an official report or statement, or who knowingly makes and delivers a certificate or writing containing a statement he or she knows to be false, is guilty of a gross misdemeanor.

County Commissioners - Compensation. If a member of a board has a claim for compensation, such as per diem, expenses for attendance at a special session, extra services, or other expenses, the member 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.

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.

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, the claim is certified by the clerk and sent to the county auditor. The county auditor then draws a warrant for the claim.

Other statute provides that 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 transportation in connection with official duties or 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 (RFAs). RFAs are formed by merging two or more adjacent fire protection jurisdictions, such as fire protection districts, cities, port districts, and Indian tribes, in accordance with an RFA plan that must be approved by a vote of the people.

If a plan is approved by voters, the RFA is formed on the next January 1st or July 1st, 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 finds any jewelry, money, paper, or 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.

County Air Pollution Control Authority - City Selection Committee Appointments. There is an air pollution control authority (authority), either activated 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 is 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: Annual Inventory Statement of the County. Provisions governing the annual statement of capitalized assets prepared by the board of county commissioners are modified. The statement must be a full and complete inventory of all capitalized assets kept in accordance with standards established by the State Auditor. Additional content requirements for the statement, such as segregated subheadings, and the statement filing date requirement are eliminated.

Language related to false or incorrect statements contained in the annual statement is eliminated, including the following 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;
- requiring the prosecuting attorney to prosecute these violations; and
- authorizing taxpayers to institute similar actions.

County Commissioners - Compensation. The provisions requiring any member of a board that has a claim for compensation, such as 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 is 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.

RFAs. When an RFA plan is approved by voters, and the election results are certified, the RFA is formed on the next January 1st or July 1st, whichever date occurs first. The requirement that county election officials publish notice in a newspaper or newspapers of

general circulation declaring the RFA formed within 15 days after final certification of the election results 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. The coroner is now required to make one list and keep it as a public record at the morgue.

County Air Pollution Control Authority - City Selection Committee Appointments. For city selection committees convened for purposes of making appointments to the board of directors of a county pollution control authority, the authority, rather than the county auditor, is responsible for acting as the recording officer, maintaining records, and giving notice of proceedings and actions of the committee, and for administering the appointment process through the mail, if utilized. Additionally, a process for filling vacancies on the board of directors via mail is provided.

Votes on Final Passage:

Senate	48	1
House	91	6

Effective: July 23, 2017