



Duties of the County Treasurer

Nebraska State Statute Chapter 23

23-1601.

County treasurer; general duties; continuing education; requirements.

(1) It is the duty of the county treasurer to receive all money belonging to the county, from whatsoever source derived and by any method of payment provided by section [77-1702](#), and all other money which is by law directed to be paid to him or her. All money received by the county treasurer for the use of the county shall be paid out by him or her only on warrants issued by the county board according to law, except when special provision for payment of county money is otherwise made by law.

(2) The county treasurer shall prepare and file the required annual inventory statement of county personal property in his or her custody or possession as provided in sections [23-346](#) to [23-350](#).

(3) The county treasurer, at the direction of the city or village, shall invest the bond fund money collected for each city or village located within each county. The bond fund money shall be invested by the county treasurer and any investment income shall accrue to the bond fund. The county treasurer shall notify the city or village when the bonds have been retired.

(4)(a) On or before the fifteenth day of each month, the county treasurer (i) shall pay to each city, village, school district, educational service unit, county agricultural society, rural or suburban fire protection district, and township located within the county the amount of all funds collected or received for the city, village, school district, educational service unit, county agricultural society, rural or suburban fire protection district, and township the previous calendar month, including bond fund money when requested by any city of the first class under section [16-731](#), and (ii) on forms provided by the Auditor of Public Accounts, shall include with the payment a statement indicating the source of all such funds received or collected and an accounting of any expense incurred in the collection of ad valorem taxes, except that the Auditor of Public Accounts shall, upon request of a county, approve the use and reproduction of a county's general ledger or other existing forms if such ledger or other forms clearly indicate the sources of all funds received or collected and an accounting of any expenses incurred in the collection of ad valorem taxes.

(b) If all such funds received or collected are less than twenty-five dollars, the county treasurer may hold such funds until such time as they are equal to or exceed twenty-five dollars. In no case shall such funds be held by the county treasurer longer than six months.

(c) If a school district treasurer has not filed an official bond pursuant to section [11-107](#) or evidence of equivalent insurance coverage, the county treasurer may hold funds collected or received for the school district until such time as the bond or evidence of equivalent insurance coverage has been filed.

(5) Notwithstanding subsection (4) of this section, the county treasurer of any county in which a city of the metropolitan class or a Class V school district is located shall pay to the city of the metropolitan class and to the Class V school district on a weekly basis the amount of all current year funds as they become available for the city or the school district.

(6) The county treasurer shall annually complete continuing education through a program approved by the Auditor of Public Accounts, and proof of completion of such program shall be submitted to the Auditor of Public Accounts.

23-1601.01.

Residency requirement.

A county treasurer elected after November 1986 need not be a resident of the county when he or she files for election as county treasurer, but a county treasurer shall reside in a county for which he or she holds office.

Please note this list of duties is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required. Duties, responsibilities and activities may change at any time with or without notice.

Source

- Laws 1879, § 91, p. 379;
- R.S.1913, § 5637;
- C.S.1922, § 4964;
- C.S.1929, § 26-1301;
- Laws 1939, c. 28, § 14, p. 153;
- C.S.Supp.,1941, § 26-1301;
- R.S.1943, § 23-1601;
- [Laws 1978, LB 847, § 1;](#)
- [Laws 1983, LB 391, § 1;](#)
- [Laws 1995, LB 122, § 1;](#)
- [Laws 1996, LB 604, § 2;](#)
- [Laws 1997, LB 70, § 1;](#)
- [Laws 1997, LB 85, § 1;](#)
- [Laws 1999, LB 287, § 1;](#)
- [Laws 2007, LB334, § 3;](#)
- [Laws 2012, LB823, § 2;](#)
- [Laws 2020, LB781, § 6;](#)
- [Laws 2021, LB41, § 2.](#)

Annotations

- Subsection (4) of this section and section 77-1759 can be read so as to give effect to the plain language of each. State ex rel. City of Elkhorn v. Haney, 252 Neb. 788, 566 N.W.2d 771 (1997).
- County treasurer, where claims are not audited and allowed by county board or warrant drawn, is not authorized to liquidate claims from special sinking fund in his possession. Such payments are illegal. Woods v. Brown County, 125 Neb. 256, 249 N.W. 601 (1933).
- With reference to public funds, the duties of a county treasurer are prescribed by statute and usage will not excuse their discharge in a different manner. Shambaugh v. City Bank of Elm Creek, 118 Neb. 817, 226 N.W. 460 (1929).
- Treasurer must refuse payment of judgment until board orders payment. State ex rel. Clark & Leonard Inv. Co. v. Scotts Bluff County, 64 Neb. 419, 89 N.W. 1063 (1902).
- County treasurer is insurer of money coming into his hands by virtue of his office. Thomssen v. Hall County, 63 Neb. 777, 89 N.W. 389 (1902).
- Propriety or validity of depositing funds in banks cannot be questioned collaterally. Western Wheeled Scraper Co. v. Sadilek, 50 Neb. 105, 69 N.W. 765 (1897).