

## Chapter 208

### County Treasurers

#### 208.010

##### NOTES OF DECISIONS

The treasurer cannot be compelled by mandamus to pay a warrant which the county court has directed him not to pay. *Frankl v. Bailey*, (1897) 31 Or 285, 50 P 186.

ATTY. GEN. OPINIONS: Income and expenditures from operation of county interstate toll bridge, 1954-56, p 125; authority of county treasurer to draw warrants, 1958-60, p 320; budgeting and accounting for funds arising from agreement with Federal Government, 1960-62, p 125; custody of county employes' retirement fund, 1962-64, p 272; proper handling of proceeds of sales of county lands, 1966-68, p 324; authority to transfer certain duties from county clerk to a bank, 1966-68, p 569; controlling payment of claims against the county, (1969) Vol 34, p 493; computer service contract for preparation and payment of payroll, (1969) Vol 34, p 746; accounting for road funds, (1970) Vol 35, p 1.

#### 208.020

##### NOTES OF DECISIONS

Payment of a county order may be presumed where it was found in the possession of the treasurer, indorsed with the name of the payee and seemingly canceled as required by law on redemption. *Portland v. Besser*, (1882) 10 Or 242.

It is doubtful whether interest should be allowed on a claim against a county until a warrant therefor has been presented and payment has been refused for want of funds. *Grant County v. Lake County*, (1889) 17 Or 453, 21 P 447.

The fact that the treasurer indorses a warrant "not paid for want of funds" does not mean that he must pay it when funds become available, if, in the meantime, the county court has instructed him not to pay it. *Frankl v. Bailey*, (1897) 31 Or 285, 50 P 186.

This section implies that the holder of an order indorsed "Not paid for want of funds" will wait for payment until sufficient money has been accumulated to pay it. *Seton v. Hoyt*, (1899) 34 Or 266, 55 P 967, 75 Am St. Rep 641, 43 LRA 634.

The rate of interest on county warrants indorsed "Not paid for want of funds" is the rate prevailing at the date of such indorsement, and cannot afterwards be reduced. *Id.*

The statute evidences a legislative intent to make the six-year period of limitation begin with publication of the notice. *Smith v. Polk County*, (1911) 57 Or 551, 112 P 715.

The treasurer may be required to pay a claim evidenced

by the warrant of the county auditor when due legislative provision is made therefor. *State v. Lewis*, (1917) 86 Or 488, 168 P 932.

FURTHER CITATIONS: *Northup v. Hoyt*, (1897) 31 Or 524, 49 P 754.

ATTY. GEN. OPINIONS: Payment of interest on warrants indorsed "Not paid for want of funds," 1932-34, p 27; officials liable when money is expended contrary to county budget, 1934-36, p 547; issuance of warrant when levy in process of collection, 1952-54, p 33; authority of county treasurer to draw warrants, 1958-60, p 320.

#### 208.030

##### NOTES OF DECISIONS

This section is to be strictly construed. *Dougan v. Van Riper*, (1923) 109 Or 254, 198 P 897.

The words "county taxes" were probably inserted in the statute so as to exclude state and other taxes. *Id.*

ATTY. GEN. OPINIONS: Acceptance in payment of taxes of a warrant in an amount larger than the proportion of the tax that is allotted to the fund on which the warrant is issued, 1920-22, p 100; authority of treasurer to grant preference to warrants registered "not paid for want of funds," 1922-24, p 482.

#### 208.050

ATTY. GEN. OPINIONS: Application of section, 1930-32, p 682.

#### 208.070

ATTY. GEN. OPINIONS: Budgeting and accounting for funds arising from agreement with Federal Government, 1960-62, p 125.

#### 208.110

ATTY. GEN. OPINIONS: Owner of interest earned by deposit in condemnation proceedings, (1970) Vol 35, p 286.

#### 208.990

##### NOTES OF DECISIONS

This section creates a crime and provides for its punishment. *Ex parte Howe*, (1894) 26 Or 181, 37 P 536.