

- Lease tools, apparatus, machinery or equipment to another county, political subdivision or state agency, or jointly buy equipment with other counties.
- Maintain and construct the roads and bridges in the county highway system.

The board of county commissioners plays an integral part in the receiving and expending county funds. As the county's chief administrative body, the three county commissioners must make major financial decisions and transactions. Also, the board of county commissioners has the official duty to ensure the fiscal responsibility of the other county officers who handle county funds. By law, the board has the power and duty to audit the accounts of all the officers who receive and manage money belonging or appropriated to the county.

The board of county commissioners also has a role in the county budget process. (In counties that have elected to come under the County Budget Act, the budget board is the governing board of the county with respect to budget making. The budget board consists of the assessor, county clerk, court clerk, three commissioners, sheriff, and treasurer.) Near the end of each fiscal year, the board must collect from each elected and nonelected county official a financial statement showing their expenditures and remaining revenues for the current fiscal year, and their estimate of needs for the upcoming fiscal year. Furthermore, the board is required by law to prepare a statement showing the county's current financial condition, and the anticipated revenues for the upcoming fiscal year along with an estimate of needs for each county office. The county clerk assists the board of county commissioners or budget board in carrying out these duties. The information is published in a newspaper by the board of county commissioners and submitted to the county excise board. Final authority for funding each county office lies with the county excise board.

Unlike the misconception that county commissioners are only elected to build and maintain county roads and bridges, as members of the board of county commissioners, they are foremost policy makers and business managers for the county. All the review and approval procedures empowered to the board are a means to provide the public with a fiscally efficient system of county government.

## County Clerk

The county clerk serves as the register of deeds and custodian of records for the county. Thus, all legal instruments filed with the county by private citizens and public officials are kept and preserved by the county clerk. Records and financial accounts belonging to the county are also kept by the county clerk.

By law the county clerk also serves as the secretary to several boards, including the board of county commissioners, the county excise board, the county board of equalization, and the board of tax roll corrections. Secretary in this context is an official title for the county clerk's role before, during and after the business meetings held by these boards. For example, the county clerk posts the agenda and ensures that the proceedings, decisions and official votes of each member are accurately recorded and maintained as permanent records. The duties and responsibilities of the county clerk also include the financial affairs of the county. The county clerk reviews all the claims for payment of goods and services purchased or contracted by the county, and prepares for the board of county commissioners the proper warrants for payment. Another duty is preparing the warrants for the county payroll. In carrying out these duties, the clerk is required to keep a financial ledger showing all the receipts and expenditures of the county.

As register of deeds, numerous private and public legal documents are recorded and filed in the county clerk's office by public officials, businesses and individuals. Examples are:

- Plat maps of cities, towns, additions and subdivisions.
- Instruments of title such as deeds and mortgages to real property.
- Chattel (personal property) mortgages.
- Oil and gas leases.
- Local, state and federal tax liens.
- Real estate liens, mechanic liens, oil and gas liens, and other liens against property located in the county.
- Military discharge papers.

The county clerk also maintains a "judgment docket" where orders from the district court on real property are entered.

Purchases, rentals, lease purchase agreements, and repairs paid from county funds are processed and made through the county clerk's office. The county clerk, or one's designated deputy, serves as the purchasing agent for the county. By centralizing the county purchases within the county clerk's office, the county officers can rely on the purchasing agent to find the best buys available. This system is a means to ensure the public that tax dollars are being spent appropriately, through a regulated, systematic process. In budget board counties, the budget board has the authority to retain the purchasing arrangement described here or it has the authority to appoint a different officer and purchasing agent to perform county purchasing functions.

Various records within the different county offices are classified as "open records." As such, they can be reviewed and mechanically copied by the public. The county clerk has on hand the schedules showing the fees charged by each county official for document searches and mechanical copies.

## County Assessor

The county assessor has the responsibility to appraise and assess the real and personal property within the county for the purpose of ad valorem taxation. Also, the county assessor is required to compute the ad valorem taxes due on all the taxable property. By law, the county assessor appraises all the taxable real and personal property according to its fair cash value for which the property is actually being used as of January 1 of the taxable year, and assesses it at the local assessment percent of its fair cash value. The formula used by the county assessor throughout the ad valorem taxation process includes:

$$\text{Fair Cash Value} \times \text{Assessment Rate} = \text{Assessed Value}$$

$$\text{Assessed Value} \times \text{Millage Rate} = \text{Tax Bill}$$

Property subject to ad valorem taxation is as follows:

- Real property — land and buildings
- Individual personal property — household furniture and other personal belongs.
- Business personal property — equipment and inventory belonging to a business establishment.
- Public utility property — electrical utilities, pipelines, and transportation facilities such as railroads.

The county assessor only computes the taxes owed by most of the public utilities since by law the State Board of Equalization is responsible for appraising and assessing public utility property.

Constitutional law limits the assessment rate to 11-13.5% for real and 10-15% for personal and 22.85% for public service properties. The county assessor carries out the process up to computing the amount of taxes due. Ad valorem taxes are collected by the county treasurer, who also prepares and sends out the tax bills.

A system of checks and balances comes into play before the ad valorem taxes are computed. That is, once the county assessor has appraised all the property and applied the assessment