Auditor

The auditor's office is the hub of every courthouse. As defined in the N.D. Century Code, the auditor is the chief financial officer, the elections officer, and the secretary to the county commission. Most auditors are responsible for a broad range of other administrative duties.

Auditors are elected to four-year terms and officially assume office the first Monday in April. In some counties, the position is becoming an office appointed by the commission.

The County Auditors Association was formed in the early 1900s to help the 53 county auditors in North Dakota keep up to date with changing methods of administration and with laws affecting their offices. The Auditors Association also monitors legislative action. An annual summer meeting is held, along with occasional training sessions throughout the year.

Chief Financial Officer

The auditor oversees all fiscal action, ensuring that funds are used properly. Before the county commission approves payment of bills, the auditor checks all of the requests for payments.

The auditor's office handles all aspects of county payroll checks, related reports, and benefits records. They are required to prepare year-end financial statements.

Election Administration

The county auditor is the election administrator for primary, general and special county, state and federal elections. Since 1994, city elections have been held in conjunction with primary elections. The auditor trains election workers and prepares, distributes and tabulates ballots. The auditor is also part of the board which canvasses (examines) election results. The Secretary of State certifies the results.

Commission Secretary

The auditor schedules meetings, prepares agendas, and takes minutes at commission meetings. Board members may ask the auditor to process correspondence or research county records to provide them with accurate information.

Taxes & Budgeting

After the fiscal year begins (January 1), the auditor starts preparing the budget for the following year by compiling revenue, expense, and levy estimates. By summer, a preliminary budget is ready for examination by commissioners, and the final budget is approved by the commission in October. The

auditor also computes market and taxable land valuation for taxation purposes, and generates tax statements and lists. Other tax-related duties include preparing property tax abstracts, personal property reports and homestead credit reports.

The auditor assists townships with budget preparation. Mill levies are calculated for all taxing districts (such as cities, school districts, townships, fire districts, water resource boards, and park districts). At the appropriate time, as determined by law, the auditor's office disburses tax money collected for these political subdivisions. The auditor maintains records of county-owned property, obtained through tax proceedings and legal land descriptions for taxation purposes.

What Happens When Taxes Are Paid?

The county depends on receiving the estimated tax revenue in order to pay for all of the services in the budget. However, sometimes people don't or can't pay their taxes. If the taxes aren't fully paid by October 15, they are considered delinquent. If they aren't paid for three years, the auditor serves a foreclosure notice and the county becomes owner of the property. The auditor prepares tax deeds on all land foreclosures and conducts a sale of property on the third Tuesday in November. Private sales of foreclosed property are held throughout the year. The auditor conducts a tax certificate sale on the second Tuesday in December.

Other Duties

- Maintains an inventory of fixed assets
- Reviews and updates insurance coverage for county property
- Binds and stores copies of the official county newspaper as county record
- Verifies daily cash sheets prepared by the county treasurer

- Issues beer and liquor licenses
- Issues bingo and raffle permits

In many counties, the auditor assumes the duties of a personnel director, handing personnel files, information on group insurance programs, flexible compensation programs and personnel policies. Often the auditor serves as liaison between the commission and county employees.

AUDITORS: Download your conference documents here:

IRS_Quick_Reference_Guide.pdf

Taxable_Fringe_Benefit_Guide.pdf