331.902 Collection and disposition of fees.

1. Unless otherwise specifically provided by statute, the fees and other charges collected by the auditor, treasurer, recorder, and sheriff, and their deputies or employees, belong to the county.

2. Each elective officer specified in subsection 1 shall maintain a record in the county system of each fee and charge collected. The record shall show the date, amount, payor, and type of service, and, when the fee is for recording an instrument, the names of the parties to the instrument. The record of the fees collected shall be retained for three years after audit of the county pursuant to section 11.6.

3. Each elective officer specified in subsection 1 shall make a quarterly report to the board showing, by type, the fees collected during the preceding quarter. The officer shall pay at least quarterly to the county treasury the fees and charges collected, except for the county auditor's transfer fees, which shall be paid directly to the county treasurer by the county recorder. The officer shall receive a receipt and maintain a record of the date and amount of each payment into the county treasury. This subsection does not apply to the county treasurer if the county treasurer credits the fees daily to the county treasury and reports the receipts on the monthly report to the auditor and the board of supervisors.

4. When examining, settling, or verifying reports or accounts of fees or other monetary receipts of the county under section 331.401, subsection 1, paragraph *"p"*, this section, or chapter 12B, the cash on hand in the office of the county officer or employee subject to the settlement or examination need not be counted in the presence of, or by, the board of supervisors or other examining county officer. This section does not prohibit the actual counting of cash on hand in a county at the time of the examination or settlement if the examining authority requests the actual count.

[C51, § 212; R60, § 423, 431; C73, § 3785, 3796; C97, § 299, 480, 492, 495, 508; S13, § 498, 508, 550-c; SS15, § 479-a, 490-a, 495; C24, 27, 31, 35, 39, § **52455247;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 342.1342.3; S81, § 331.902; 81 Acts, ch 117, § 901; 82 Acts, ch 1073, § 1]

83 Acts, ch 6, § 1; 83 Acts, ch 186, § 10097, 10201; 84 Acts, ch 1125, § 1; 86 Acts, ch 1079, § 1; 94 Acts, ch 1025, §1; 97 Acts, ch 121, § 9; 2000 Acts, ch 1085, §3