

**359.23 Receipts and expenditures — annual statement.**

1. Each township clerk shall prepare, on or before September 30 of each year, a statement in writing, showing all receipts of money and disbursements in the clerk's office for each separate tax levy authorized by law for the preceding fiscal year, showing the current public debt of the township, and showing the balance as of June 30 of all separate reserve accounts held by the township, which shall be certified as correct by the trustees of the township. The statement shall be in a form prescribed by the county finance committee in consultation with the department of management. Each township clerk shall send a copy of this written statement to the county auditor no later than seven days after the statement is certified by the trustees. The county auditor shall post the statement or a summary of the statement in a prominent place in the building where the auditor's office is located. The county treasurer shall withhold disbursement of township taxes until the statement is filed with the county auditor. The county auditor shall notify the county treasurer if taxes are to be withheld.

2. The county auditor may waive the requirement that a township send a copy of the written financial statement to the county auditor.

[C97, §578; SS15, §578; C24, 27, 31, 35, 39, §5552; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.23]

[2000 Acts, ch 1117, §24](#); [2020 Acts, ch 1062, §94](#)

Referred to in [§331.502](#)

Code editor directive applied