

**Chapter 48**  
**COUNTY TREASURERS**  
**Revised Statutes of 1846**  
**R.S. of 1846**

Chapter 14  
Chapter 14. Of County Officers.  
OF THE COUNTY TREASURER.

**48.35 County treasurer; bond; cost.**

Sec. 35.

As determined by the county board of commissioners, the county treasurer either shall be covered by a blanket bond or shall give a bond of a surety company authorized to do business in this state for the faithful and proper discharge of the duties of the county treasurer's office and the duties required by virtue of the office of county treasurer as directed under this chapter. The cost of the individual bond shall be paid from the general fund of the county.

**History:** R.S. 1846, Ch. 14 ;-- CL 1857, 377 ;-- CL 1871, 511 ;-- Am. 1877, Act 107, Eff. Aug. 21, 1877 ;-- How. 519 ;-- CL 1897, 2534 ;-- CL 1915, 2361 ;-- Am. 1923, Act 59, Eff. Aug. 30, 1923 ;-- CL 1929, 1261 ;-- Am. 1937, Act 236, Eff. Oct. 29, 1937 ;-- CL 1948, 48.35 ;-- Am. 1964, Act 255, Imd. Eff. May 28, 1964 ;-- Am. 1978, Act 635, Imd. Eff. Jan. 8, 1979

**48.36 County treasurer; bond; contents; amount; sureties.**

Sec. 36.

Whichever bond is required under section 35 of this chapter shall be conditioned that the person shall faithfully and properly execute the person's duty and trust, and that the treasurer shall pay according to law all money which shall come to the treasurer's hands as treasurer, and will render a just and true account of that money at any time required by the county board of commissioners, or by law, and that the treasurer shall deliver over to the treasurer's successor in office, or to any other person authorized by law to receive the same, all money, books, papers, and other things appertaining or belonging to the office. If an individual bond for the county treasurer is required, it shall be in an amount as determined by the county board of commissioners and shall be given to the county board of commissioners with 3 or more sufficient sureties as determined by the county board of commissioners. Further, if an individual bond for the county treasurer is required and if the county board of commissioners neglects or refuses, for the period of 20 days after the commencement of the term for which the treasurer was elected, to approve of the sufficiency of the sureties to the bond, or direct the sum in which the same shall be given, the circuit judge, on application of the treasurer elect, may approve of the sufficiency of the sureties of the bond, on being satisfied of their pecuniary responsibility to meet the exigency of the bond, and may direct the sum for which the bond shall be given, not however in a less sum than that directed for the treasurer's predecessor.

**History:** R.S. 1846, Ch. 14 ;-- CL 1857, 378 ;-- Am. 1859, Act 57, Imd. Eff. Feb. 4, 1859 ;-- CL 1871, 512 ;-- How. 520 ;-- CL 1897, 2535 ;-- CL 1915, 2362 ;-- CL 1929, 1262 ;-- CL 1948, 48.36 ;-- Am. 1958, Act 115, Eff. Sept. 13, 1958 ;-- Am. 1978, Act 635, Imd. Eff. Jan. 8, 1979

**48.37 Deputy; appointment, duties, oath, and bond; employment and bond of personnel; liability for acts, defaults, and misconduct; prosecution.**

Sec. 37.

The county treasurer shall appoint a deputy, who, in the absence of the treasurer from the office, or in case of a vacancy in the office, or a disability of the treasurer to perform the duties of the office, may perform all the duties of the office of treasurer, until the vacancy is filled or the disability is removed. The county treasurer may revoke those appointments at any time. The deputy shall qualify by taking the constitutional oath of office and filing a bond, if the county board of commissioners determines that an individual bond is necessary. The treasurer may employ personnel necessary and approved by the county board of commissioners. In a county having a civil service, employment of personnel shall be in accordance with Act No. 370 of the Public Acts of 1941, as amended, being sections 38.401 to 38.428 of the Michigan Compiled Laws. All appointments and revocations of appointments shall be in writing. A treasurer shall not be responsible for the acts, defaults, and misconduct in office of a deputy or any other employee in the treasurer's office accruing without the knowledge or negligence of the treasurer. Each employee, before entering upon the duties of office, shall execute and file an individual bond, for the faithful performance of duties in the amount, form, and manner prescribed by the county board of commissioners, if the county board of commissioners determines that an individual bond is necessary. The deputy or other employee shall be liable for the deputy's or employee's acts, defaults, and misconduct in office in the same manner as the treasurer or the treasurer's executors and administrators would otherwise be liable, and actions for those acts, defaults, and misconduct shall be prosecuted directly against the deputy or other employee, and the appropriate surety.

**History:** R.S. 1846, Ch. 14 ;-- CL 1857, 379 ;-- CL 1871, 513 ;-- How. 521 ;-- CL 1897, 2536 ;-- CL 1915, 2363 ;-- CL 1929, 1263 ;-- CL 1948, 48.37 ;-- Am. 1958, Act 115, Eff. Sept. 13, 1958 ;-- Am. 1978, Act 635, Imd. Eff. Jan. 8, 1979

**48.39 County treasurer; persons ineligible for office.**

Sec. 39.

No person holding the office of prosecuting attorney, judge of a county court, county clerk, supervisor or sheriff, shall hold the office of county treasurer.

**History:** R.S. 1846, Ch. 14 ;-- CL 1857, 381 ;-- CL 1871, 515 ;-- How. 523 ;-- CL 1897, 2538 ;-- CL 1915, 2365 ;-- CL 1929, 1265 ;-- CL 1948, 48.39

**48.40 County treasurer; duties as to county moneys.**

Sec. 40.

It shall be the duty of the county treasurer to receive all moneys belonging to the county, from whatever source they may be derived; and all moneys received by him for the use of the county, shall be paid by him only on the order of the board of supervisors, signed by their clerk, and countersigned by their chairman, except when special provision for the payment thereof is or shall be otherwise made by law.

**History:** R.S. 1846, Ch. 14 ;-- CL 1857, 382 ;-- CL 1871, 516 ;-- How. 524 ;-- CL 1897, 2539 ;-- CL 1915, 2366 ;-- CL 1929, 1266 ;-- CL 1948, 48.40

**48.40a County treasurer; bond; amount; payment; report.**

Sec. 40a.

(1) Beginning December 31, 2007, as determined by the county board of commissioners, the county treasurer either shall be covered by a blanket bond in an amount not less than \$1,000,000.00 or shall give a bond of a surety company authorized to do business in this state in an amount not less than \$1,000,000.00 for the faithful and proper discharge of the duties of the county treasurer's office and the duties required by virtue of the office of county treasurer as directed under this chapter. The cost of the individual bond shall be paid from the general fund of the county.

(2) Before January 1 of each year, the county treasurer shall provide a written report to the county board of commissioners that indicates that the bond required under subsection (1) is valid for the upcoming year and that the amount of the bond meets or exceeds the statutory threshold amount as provided in subsection (1). A copy of the bond required under subsection (1) shall be attached to the written report provided to the county board of commissioners under this subsection.

**History:** Add. 2007, Act 211, Imd. Eff. Dec. 27, 2007

#### **48.41 County treasurer; exhibition of accounts to board of supervisors.**

Sec. 41.

At the annual meeting of the board of supervisors, or at such other time as they shall direct, the county treasurer shall exhibit to them all his books and accounts, and all vouchers relating to the same, to be audited and allowed: Provided, That such vouchers and/or duplicate copies in the office of the county clerk may be destroyed at the expiration of 10 years after being so audited and allowed.

**History:** R.S. 1846, Ch. 14 ;-- CL 1857, 383 ;-- CL 1871, 517 ;-- How. 525 ;-- CL 1897, 2540 ;-- CL 1915, 2367 ;-- CL 1929, 1267 ;-- Am. 1937, Act 7, Eff. Oct. 29, 1937 ;-- CL 1948, 48.41

#### **48.42 County treasurer; delivery of records to successor.**

Sec. 42.

Upon the death, resignation, or removal from office, of any county treasurer, all the books and papers belonging to his office, and all moneys in his hands by virtue of his office, shall be delivered to his successor in office, upon the oath of the preceding county treasurer, or in case of his death upon the oath of his executors or administrators.

**History:** R.S. 1846, Ch. 14 ;-- CL 1857, 384 ;-- CL 1871, 518 ;-- How. 526 ;-- CL 1897, 2541 ;-- CL 1915, 2368 ;-- CL 1929, 1268 ;-- CL 1948, 48.42

#### **48.43 County treasurer; compensation.**

Sec. 43.

(1) The county treasurer shall receive for his or her services, compensation as the county board of commissioners considers reasonable.

(2) Notwithstanding subsection (1), for a county which has a county officers compensation commission, the compensation of the county treasurer of that county shall be determined by that commission.

**History:** R.S. 1846, Ch. 14 ;-- CL 1857, 385 ;-- CL 1871, 519 ;-- How. 527 ;-- CL 1897, 2542 ;-- CL 1915, 2369 ;-- CL 1929, 1269 ;-- CL 1948, 48.43 ;-- Am. 1978, Act 489, Imd. Eff. Dec. 1, 1978

#### **48.44 County treasurer; insurance of public buildings.**

Sec. 44.

When directed by the board of supervisors, the county treasurer shall cause to be insured any or all the public buildings belonging to the county, as said board shall direct, and the insurance thereon shall be taken in the name of the treasurer, and his successors in office: Provided, That in such counties as shall have a board of county auditors, said board of county auditors shall, when directed by the board of supervisors of said county, cause to be insured any or all of the public buildings belonging to said county or any other property, real or personal, belonging to said county, as said board of supervisors shall direct, and the insurance thereon shall be taken in the name of the county treasurer and his successors in office.

**History:** R.S. 1846, Ch. 14 ;-- CL 1857, 386 ;-- CL 1871, 520 ;-- How. 528 ;-- CL 1897, 2543 ;-- CL 1915, 2370 ;-- Am. 1925, Act 151, Eff. Aug. 27, 1925 ;-- CL 1929, 1270 ;-- CL 1948, 48.44

**Former Law:** See Act 104 of 1840.

#### **48.45 County treasurers; collection of moneys due for damage to insured public buildings, disposition.**

Sec. 45.

In case of the destruction of, or damage done to the buildings so insured, the treasurer shall have authority, and it shall be his duty, to demand and receive the moneys which shall be due on account of such insurance, and in case of neglect or refusal to pay the same, he shall sue for and collect such moneys in his name of office whenever directed by the board of supervisors, and pay the same into the county treasury, to be used in repairing or rebuilding such public buildings.

**History:** R.S. 1846, Ch. 14 ;-- CL 1857, 387 ;-- CL 1871, 521 ;-- How. 529 ;-- CL 1897, 2544 ;-- CL 1915, 2371 ;-- CL 1929, 1271 ;-- CL 1948, 48.45

#### **48.46 Action on bond.**

Sec. 46.

If a county treasurer is required to give an individual bond and if the condition of the county treasurer's bond is forfeited, to the knowledge of the county board of commissioners, the county board of commissioners shall initiate an action on the bond.

**History:** R.S. 1846, Ch. 14 ;-- CL 1857, 388 ;-- CL 1871, 522 ;-- How. 530 ;-- CL 1897, 2545 ;-- CL 1915, 2372 ;-- CL 1929, 1272 ;-- CL 1948, 48.46 ;-- Am. 1978, Act 635, Imd. Eff. Jan. 8, 1979

#### **48.47 County treasurer's bond; moneys recovered in suit, disposition.**

Sec. 47.

All moneys recovered in any such action, shall be applied by the board of supervisors to the use of the county, or to such other use or uses as the same ought properly to be applied to.

**History:** R.S. 1846, Ch. 14 ;-- CL 1857, 389 ;-- CL 1871, 523 ;-- How. 531 ;-- CL 1897, 2546 ;-- CL 1915, 2373 ;-- CL 1929, 1273 ;-- CL

#### **48.48 County treasurer; location of office.**

##### **Sec. 48.**

The county treasurer shall keep his office at the seat of justice for the county.

**History:** R.S. 1846, Ch. 14 ;-- CL 1857, 390 ;-- CL 1871, 524 ;-- How. 532 ;-- CL 1897, 2547 ;-- CL 1915, 2374 ;-- CL 1929, 1274 ;-- CL 1948, 48.48

### **TRANSCRIPTS AND ABSTRACTS OF RECORDS**

#### **Act 161 of 1895**

AN ACT to require county treasurers to furnish transcripts and abstracts of records, and fixing the fees to be paid therefor.

**History:** 1895, Act 161, Eff. Aug. 30, 1895

*The People of the State of Michigan enact:*

#### **48.101 Transcript and abstract of paper or record; request; fees; disposition of money; imposition of fees by certain charter counties; maximum charge per parcel record; electronic copy of records; resale for commercial purposes prohibited.**

##### **Sec. 1.**

(1) Except as provided in subsection (6), a county treasurer shall make upon request a transcript of any paper or record on file in the treasurer's office for the following fees:

(a) For an abstract of taxes on any description of land, 25 cents for each year covered by the abstract.

(b) For an abstract with statement of name and residence of taxpayers, 25 cents per year for each description of land covered by the abstract.

(c) For 1 copy of any paper or document, at the rate of 25 cents per 100 words.

(d) For each certificate, 25 cents.

(2) For statements in respect to the payment of taxes required by section 135 of the general property tax act, 1893 PA 206, MCL 211.135, except as provided in subsection (6), the county treasurer shall collect 20 cents for each description of land contained in the certificate, but the total amount paid must not be less than \$1.00, or beginning July 1, 2015, \$5.00.

(3) An abstract, list, copy, or statement made as required by this act must not be furnished for a sum less than 50 cents.

(4) All money collected under this act must be credited to the general fund of the county.

(5) Except as provided in subsection (6), a charter county with a population of more than 2,000,000 may impose by ordinance a different amount for the fees prescribed by this section. A charter county shall not impose a fee that is greater than the cost of the service for which the fee is charged.

(6) The maximum charge must be \$0.30 per parcel record, not to exceed \$2,000.00 for each request under this section, if the request is for an electronic copy of records in an electronic data file that is maintained, controlled, or managed by the county treasurer. A response to a request for an electronic copy of records in the electronic data file must be transmitted electronically using a format that is documented by an open standards organization and that has defined, delimited fields. If the county treasurer maintains, controls, or manages any electronic records containing any of the following information in the record for each parcel of real property in the county for the

current tax year, the county treasurer must provide those electronic records under the terms of this subsection:

- (a) The taxable value.
- (b) The state equalized value.
- (c) The assessed value.
- (d) Past sale data.
- (e) Property classification.
- (f) Property address.
- (g) Parcel identification number.
- (h) Owner name and address.
- (i) Taxpayer name and address.
- (j) Principal residence status.
- (k) Other tax equalization data.
- (l) Special assessments.
- (m) Total millage rate.
- (n) Enumerated millage list.
- (o) Tax bill amount for winter tax bill.
- (p) Tax bill amount for summer tax bill.
- (7) Copies of records obtained under subsection (6) may not be resold for a commercial purpose.
- (8) Nothing in subsection (6) requires the county treasurer to provide any information that is not maintained, controlled, or managed by the county treasurer.

**History:** 1895, Act 161, Eff. Aug. 30, 1895 ;-- Am. 1897, Act 21, Eff. Aug. 30, 1897 ;-- CL 1897, 2548 ;-- Am. 1899, Act 211, Eff. Sept. 23, 1899 ;-- Am. 1903, Act 173, Eff. Sept. 17, 1903 ;-- CL 1915, 2375 ;-- CL 1929, 1275 ;-- CL 1948, 48.101 ;-- Am. 1949, Act 101, Imd. Eff. May 17, 1949 ;-- Am. 1957, Act 49, Eff. Sept. 27, 1957 ;-- Am. 1974, Act 141, Imd. Eff. June 5, 1974 ;-- Am. 1984, Act 291, Imd. Eff. Dec. 20, 1984 ;-- Am. 2015, Act 39, Imd. Eff. June 1, 2015 ;-- Am. 2022, Act 215, Imd. Eff. Oct. 14, 2022

## **OFFICE OF COUNTY TREASURER**

### **Act 90 of 1919**

AN ACT to prohibit the establishing or maintaining of any county office in connection with the county treasurer's office in any county in this state, and to provide a separate office for the county treasurer.

**History:** 1919, Act 90, Eff. Aug. 14, 1919

*The People of the State of Michigan enact:*

#### **48.121 County treasurer; maintenance of office in conjunction with other offices prohibited.**

##### **Sec. 1.**

It shall be unlawful to establish or maintain any county office in connection with the county treasurer's office in any county in this state.

**History:** 1919, Act 90, Eff. Aug. 14, 1919 ;-- CL 1929, 1276 ;-- CL 1948, 48.121

#### **48.122 County treasurer; separate office provided.**

##### **Sec. 2.**

The boards of supervisors of each county in this state shall provide a separate and distinct office for the county treasurer of their respective county.

**History:** 1919, Act 90, Eff. Aug. 14, 1919 ;-- CL 1929, 1277 ;-- CL 1948, 48.122

## **DUPLICATE RECEIPTS FOR MONEYS**

### **Act 27 of 1861**

48.141,48.142 Repealed. 1968, Act 180, Imd. Eff. June 20, 1968.