

**CHAPTER 21-07**  
**SINKING FUND LEVY AND COLLECTION RECORDS**

**21-07-01. County auditor to deliver to county treasurer schedule of municipal tax levies for sinking funds.**

Each county auditor shall deliver to the county treasurer of the county at the time the tax lists are delivered to the county treasurer as provided by section 57-20-06, a separate detailed schedule showing separately the amount of tax and the mill rate of levy therefor for each separate levy for sinking fund certified to the county auditor by the various municipalities partly or wholly within the county, including levies for sinking funds for bonds issued by the county, each stated separately. A true and correct duplicate thereof must be kept by such county auditor among the permanent records of the county auditor's office.

**21-07-02. County treasurer to keep record of each separate municipal levy for sinking fund.**

Each county treasurer, at the close of each month, shall make a permanent office record showing separately and distinctly the amount of each separate municipal levy for sinking fund purposes included in the taxes collected. Such record at all times must show the amount of each annual levy for each separate interest and sinking fund, as shown by the schedule delivered to the county treasurer by the county auditor, which has been collected by the county treasurer.

**21-07-03. County treasurer to deliver to municipal treasurer statement showing amount remitted to sinking fund of municipality.**

Each county treasurer, when remitting taxes to the treasurers of the various municipalities of the county as required by law, shall deliver to the municipal treasurer, and county treasurer as custodian, to whom remittance is made, a statement showing definitely the amount included in the sum remitted properly belonging to each separate sinking fund levied by the municipality to whose treasurer remittance is made.

**21-07-04. Penalty.**

Repealed by S.L. 1975, ch. 106, § 673.