## Revised Statutes of 1846 (EXCERPT) Township Clerk.

## 41.65 Custody of records, books, and papers; preservation; delivery to successor in office; accounts; accounting records; journals and ledgers.

Sec. 65. The township clerk of each township shall have custody of all the records, books, and papers of the township, when no other provision for custody is made by law. The township clerk shall file and safely keep all certificates of oaths and other papers required by law to be filed in his or her office, and shall record those items required by law to be recorded. These records, books, and papers shall not be kept where they will be exposed to an unusual hazard of fire or theft. The township clerk shall deliver the records, books, and papers on demand to his or her successor in office. The township clerk shall also open and keep an account with the treasurer of the township, and shall charge the treasurer with all funds that come into the treasurer's hands by virtue of his or her office, and shall credit him or her with all money paid out by the treasurer on the order of the proper authorities of the township, and shall enter the date and amount of all vouchers in a book kept by the township clerk in the office. The township clerk shall also open and keep a separate account with each fund belonging to the township, and shall credit each fund with the amounts that properly belong to it, and shall charge each fund with warrants drawn on the township treasurer and payable from that fund. The township clerk shall be responsible for the detailed accounting records of the township utilizing the uniform chart of accounts prescribed by the state treasurer. The township clerk shall prepare and maintain the journals and ledgers necessary to reflect the assets, liabilities, fund equities, revenues, and expenditures for each fund of the township.

**History:** R.S. 1846, Ch. 16;—Am. 1850, Act 66, Imd. Eff. Mar. 5, 1850;—CL 1857, 557;—CL 1871, 701;—Am. 1875, Act 178, Imd. Eff. May 1, 1875;—How. 739;—CL 1897, 2338;—CL 1915, 2117;—CL 1929, 1005;—CL 1948, 41.65;—Am. 1989, Act 77, Imd. Eff. June 20, 1989.