

**19-2687. Inventory and record of county property; duty of officers; delegation of commissioners' duties authorized.** For the purpose of preserving records of the amount and kind of personal property owned by each county in this state, each county officer and head of a department or office of each county shall make a personal investigation, inspection and inventory of the kind, amount and location of all personal property owned by said county and located in or under the supervision of such office or department. The inventory shall show a sufficient identifying description of each item of personal property, shall be taken during the month of December in each year and shall be completed and a copy thereof filed with the county clerk on or before December 31 of each year. Such inventory shall not include the books, records, files, stationery, writing material and blank legal papers contained in the various county offices.

All information contained in such inventory shall also be recorded in a book kept for that purpose by the county clerk and during the month of February, following the filing of such inventories, the board of county commissioners shall view and check each item of personal property in each respective office or department with the inventory book prepared by the county clerk and enter a record of its findings and sign a certificate of the board's approval with reference thereto in the inventory record book prepared by the county clerk. The board of county commissioners may delegate the performance of the above duties, and the county commissioners or their delegate may perform such duties at any time during the year following the filing of such inventories. Thereafter, there shall be added to such inventory a description of the same kind and character of every article of personal property purchased or sold by said county, which addition shall show the date of the acquisition or sale of all such personal property.

**History:** L. 1975, ch. 166, § 1; July 1.