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**GOVERNMENT CODE - GOV**

**TITLE 3. GOVERNMENT OF COUNTIES [23000 - 33205]** ( Title 3 added by Stats. 1947, Ch. 424. )

**DIVISION 2. OFFICERS [24000 - 28085]** ( Division 2 added by Stats. 1947, Ch. 424. )

**PART 3. OTHER OFFICERS [26500 - 27773]** ( Part 3 added by Stats. 1947, Ch. 424. )

**CHAPTER 5. County Treasurer [27000 - 27137]** ( Chapter 5 added by Stats. 1947, Ch. 424. )

**ARTICLE 3. Funds and Accounts [27080 - 27082]** ( Article 3 added by Stats. 1947, Ch. 424. )

**27080.** Any officer required to pay into the county treasury taxes, fees, or other money collected by him may pay the money to the treasurer daily without making an account of the sources from which it was collected. The treasurer and auditor shall credit the officer with the amount paid in without apportioning it to any specific fund. The officer shall also make regular settlements and accounts of his collections monthly or otherwise as required by law and shall be credited with all amounts paid to the treasurer and not included in his previous settlements as so much cash.

(Added by Stats. 1947, Ch. 424.)

**27080.1.** Where the county treasurer has entered into a contract for the deposit of moneys with a depository pursuant to Section 53682, the county treasurer may authorize any county officer, required to deposit into the county treasury all money collected by him or her, to deposit that money directly into the depository with whom the county treasurer has entered into the contract. The county treasurer may also authorize any superior court officer to deposit money collected by the officer that is payable to the county treasury into the depository. All deposits made under authority granted by the treasurer pursuant to this section shall be made in the form as required by the treasurer, and receipts for those deposits shall be given in accordance with Section 27009.

(Amended by Stats. 2012, Ch. 470, Sec. 32. (AB 1529) Effective January 1, 2013.)

**27081.** The clerk of the court may deposit in the county treasury any money deposited as jury fees or as a portion of the naturalization fees required by law to be paid to the United States. The treasurer shall accept and keep separate accounts of such deposits. The money may be withdrawn at any time by the clerk of the court on the clerk's written order. For the safekeeping of the money the treasurer is liable on the treasurer's official bond.

(Amended by Stats. 2002, Ch. 784, Sec. 184. Effective January 1, 2003.)

**27082.** Upon receiving from the coroner money found on a dead body, the treasurer shall place it to the credit of the county. The money shall be credited to a separate trust fund or trust account. If the legal representatives of the decedent demand the money in the treasury belonging to the decedent within six years, the treasurer shall pay it to them, after deducting the fees and expenses of the coroner and of the county in relation to the matter, or the money may be paid at any time thereafter upon the order of the board of supervisors.

(Amended by Stats. 1998, Ch. 931, Sec. 206. Effective September 28, 1998.)