

28-123. Accounting of fees; fee books; delivery. The county treasurer, county clerk, sheriff and register of deeds shall each keep a book to be called "fee book" to be provided by the county commissioners. They shall keep a true and accurate account of all fees which they charge and collect, including all notary fees collected by them or their deputy or clerk in any proceeding pending or to become pending, filed or to be filed in their offices. They shall set forth what fees are charged, by whom paid, for what service rendered, to whom payable and the date of such charges, rendition and payment. The book shall be open to public inspection during office hours and, on demand, shall be delivered to the board of county commissioners at any time for their inspection and for audit purposes. The officer shall deliver the book to the officer's successor in office at the time that such term of office expires.

History: R.S. 1923, 28-123; L. 1943, ch. 162, § 18; L. 1971, ch. 135, § 1; L. 1972, ch. 150, § 1; L. 1976, ch. 145, § 151; L. 1982, ch. 117, § 3; July 1.