

**County Funds, Interest on Same When Deposited by County  
Treasurer.**

Where a county treasurer has deposited county funds and taken a certificate of deposit providing for the payment of interest upon such funds, the interest must be paid to the county, as, under Section 4591 of the Political Code, no county officer is entitled to any fees, penalties and emoluments of any county collected by him for the sole use of the county the same being public moneys belonging to the county.

March 23, 1905.

Mr. F. H. Ray, Assistant State Examiner, Helena, Montana:

Dear Sir:—Your inquiry of the 20th instant, regarding the right of the county to receive interest on certificates of deposit issued by the Jefferson Valley Trading Company to the late E. W. Burdick, Treasurer of Jefferson county, to hand.

The copy of the certificate of deposit accompanying your letter shows on its face that the money deposited with the Jefferson Trading Company was deposited by Mr. Burdick as county treasurer, and further provides that the money so deposited will draw interest at the rate of five per cent per annum if left on deposit six months or longer.

Section 4591, of the Political Code, reads as follows:

“The salaries of all county officers are as prescribed in this chapter.

No county officer, except as provided in this chapter, must receive for his own use any fees, penalties or emoluments, for any official service rendered by him, but all fees, penalties and emoluments, of every kind, must be collected by him for the sole use of the county and are public moneys belonging to the county, and must be accounted for and paid into the county treasury, as provided in this chapter. and the county treasurer must place all of such fees in the contingent fund of the county."

Such money being county funds any interest or emoluments due thereon clearly belongs to the county, as there is no provision of law authorizing the county treasurer to loan public funds and to receive interest thereon for his own private use or that of any other person within the county. So you are advised that the county is entitled to the principal and also the interest upon such certificates of deposit.

Very truly yours,

ALBERT J. GALEN,

Attorney General.