

making such demand in accordance herewith. No excess shall be recovered in any action where the excess in the fund does not average the sum of one dollar in favor of all payers into such fund.

Provided, further, That this section shall not be deemed to require the refunding of any balance left in any local improvement fund after the payment of all outstanding obligations issued against such fund, where such balance accrues from any saving in interest or from penalties collected upon delinquent assessments, but any such balance, whether accruing heretofore or hereafter, may be turned into the general fund or otherwise disposed of, as the legislative authority of such city may direct.

No refund of balances arising from interest savings and penalties.

Passed the House February 24, 1917.

Passed the Senate March 6, 1917.

Approved by the Governor March 15, 1917.

CHAPTER 141.

[H. B. 363.]

LIMITING COUNTY AND CITY EXPENDITURES IN EXCESS OF REVENUES.

AN ACT relating to the financial affairs of counties, and such cities as have a population of less than one hundred and four thousand, according to the federal census, limiting the expenditure of the revenues of the same, prescribing penalties for the violation thereof, and amending section 9211 of Remington & Ballinger's Annotated Codes and Statutes of Washington.

Be it enacted by the Legislature of the State of Washington:

SECTION 1. That section 9211 of Rem. & Bal. Code be and the same is hereby amended to read as follows:

Section 9211. It shall be unlawful for the county commissioners, or any city council or city commission, or any public officer or employee of a county or city, to contract indebtedness or incur any liability in behalf of his or their county or city during any current fiscal year more than two per centum in excess of the revenues pro-

Limitation on incurrence of county and city indebtedness.

vided for such year at the public hearing held as required by section 9210 of Rem. & Bal. Code unless authorized by a majority vote of the electors of the city or county at a general or special election, and any indebtedness contracted or liability incurred in violation hereof shall be void: *Provided*, That nothing herein contained shall be held to modify or change the limitations prescribed by sections 5590-5 of Rem. & Bal. Code, or by any law limiting the debts of any taxing district to an amount based on a percentage of the assessed valuation thereof.

Applicability
of act.

SEC. 2. None of the requirements of section 1 of this act shall apply to any city having a population of over one hundred and four thousand, according to the federal census, or to a city having similar current revenue charter provisions.

Passed the House, March 3, 1917.

Passed the Senate, March 7, 1917.

Approved by the Governor March 15, 1917.

CHAPTER 142.

[H. B. 292.]

DELINQUENT TAXES AND CERTIFICATES OF DELINQUENCY.

AN ACT relating to revenue and taxation, and amending sections 9219, 9252, 9253, 9259 and 9262 of Remington & Ballinger's Annotated Codes and Statutes of Washington.

Be it enacted by the Legislature of the State of Washington:

SECTION 1. That section 9219 of Rem. & Bal. Code be amended to read as follows:

Taxes pay-
able to county
treasurer.

Section 9219. The county treasurer shall be the receiver and collector of all taxes extended upon the tax-books of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his county. All taxes upon