

publications in some weekly paper published at the state capital, that these claims will be paid, by the issuance of warrants, upon their presentation at the office of the said state auditor, and the interest upon the said claims will cease within ten days from the publication of the notice as aforesaid.

Interest to
cease, when.

Tide land
claims, how
paid.

SEC. 3. All claims enumerated in this act which have been incurred in connection with the surveys, appraisal and sale of the tide lands of the state shall be paid by warrants drawn upon the tide land fund; all obligations incurred by the national guard shall be paid by warrants drawn upon the military fund; all other debts enumerated in this act shall be paid by warrants drawn upon the general fund: *Provided*, That the claims of the world's fair commissioners and Yakima state fair shall be audited and approved by the attorney general and state auditor before being allowed.

Passed the senate March 5, 1895.

Passed the house March 14, 1895.

Approved March 23, 1895.

CHAPTER CLXXV.

[S. B. No. 39.]

PROVIDING FOR TOWNSHIP ORGANIZATION.

AN ACT to provide for township organizations, and prescribing the duties and fixing the compensation of township officers, and providing for the assessment, levy and collection of town taxes.

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

I.—VOTE ON TOWNSHIP ORGANIZATION.

Petition for township organization.

SECTION 1. When at least thirty days before a general election 100 or more qualified electors of any county in this state present a petition in writing, signed by them, to the board of county commissioners of their county, asking that the question of township organization in said county

be submitted to a vote of the people at the next general election, it shall be the duty of said commissioners to submit the question of adopting township organization in said county to the vote of the electors thereof at the first general election held after such petition is presented to said board of commissioners.

County commissioners to examine petition and order vote at election on township organization.

SEC. 2. Upon such petition being filed with the clerk of the board of county commissioners, it shall be the duty of said board to examine said petition, and if they find that it has been signed by the requisite number of electors of said county, said board shall, by an order to be entered on their minutes, direct that the question of adopting township organization shall be submitted to the voters of said county at the next general election; said order shall direct that after the names of the candidates for office to be voted for at the next general election, and after any question directed by the state to be voted on, there shall be printed on the ballots the words "For township organization," and "Against township organization."

Ballots.

SEC. 3. The clerk of the board of county commissioners shall, on preparing the ballots for the general election to be held next after the said petition has been so presented, have the words "For township organization," and "Against township organization" printed on said ballots as above directed. At said election the votes on said question shall be returned by the judges and clerks of election, and shall be canvassed along with the rest of the election returns.

II.—DIVISION OF COUNTIES INTO TOWNSHIPS.

Division of counties into townships by county commissioners.

SEC. 4. Should the majority of the votes cast on the question of township organization be in favor thereof, it shall be the duty of the board of county commissioners, at their next meeting after such election, or as soon thereafter as practicable, to divide all the surveyed portion of the county, outside of incorporated cities, towns and villages, into organized townships. In making such division the

county commissioners shall see that each organized township has at least twenty-five (25) inhabitants who are legal voters, and they shall pay due regard to the lines of congressional townships, but wherever it shall be most convenient for the inhabitants of two or more congressional townships, or portions thereof adjoining each other, that they should be formed into one organized township, the county commissioners may organize a township out of such adjacent congressional townships or portions thereof, and a congressional township may be divided among two or more organized townships. Thereafter, when any township has been surveyed, it shall either be organized into a township or be attached to another township or townships. When any unsurveyed tract of land in a county has a sufficient number of inhabitants who are legal voters to be organized into a township, the board of county commissioners may organize such tract into a township, or any unsurveyed tract may be annexed to an adjoining township. Said board shall fix and determine the boundaries of each of such townships, and shall name the same; and said board shall make a full report of all their proceedings in relation to laying out said towns, and shall have said report entered in full upon their minutes.

Dividing towns.

SEC. 5. When rivers or lakes or mountains so divide a township as to make it inconvenient to do town business, the said commissioners may dispose of any fraction so formed by annexing the same to an adjoining township in the same county, if it shall seem to them proper, whenever petitioned to do so by not less than two-thirds of the legal voters residing in such fraction, and the fact that such petition is signed by two-thirds of such voters may be proved by the affidavit of any legal voter residing in such fraction and having knowledge of the fact; and any township having two or more villages, each containing two hundred or more inhabitants, may petition the county commissioners for a division. When the county commissioners are so petitioned, they may, if they think the interest of such town will be subserved thereby, proceed to divide such townships in such manner as will best suit the inhabitants

thereof: *Provided, however,* That at least twenty days' notice shall first be given by the county commissioners to the chairman of the board of supervisors of each township affected by the change before action is taken thereon: *Provided further,* That nothing herein contained shall be construed to release any property in or belonging to that part of any township so detached from any tax levied or assessed prior to such division being made: *Provided,* That the part of any town annexed to any other town, and any village or city separated from any town under the provisions of this act shall not be released from or in any way discharged from the payment of any bonded or other indebtedness that may exist against the town from which separation has been made.

Towns to be named.

SEC. 6. Towns thus formed shall be named by the county commissioners in accordance with the expressed wish of a majority of the legal voters resident therein; but if they fail to so designate the name, the county commissioners may select a name.

County auditor to send abstract of report to state auditor.

SEC. 7. Each county auditor shall, within thirty days after such town is organized, transmit by mail to the auditor of state an abstract of such report; giving the bounds of each town, and the name designated; and said county auditor shall record, in a book for that purpose, a full description of each town.

Proceedings when two towns have the same name.

SEC. 8. If the auditor of state, on comparing the abstract of the reports from the several counties, finds that any two or more townships have the same name, he shall transmit to the auditor of the proper county the name of the town to be altered; and the board of commissioners shall, at their next meeting thereafter, adopt for such town some name different from those heretofore named, so that no two towns organized under this chapter shall have the same name; and when such name is adopted, the auditor of the county shall inform the state auditor as before directed.

Boundaries of towns to remain as first established.

SEC. 9. The limits and boundary lines of every organized township shall remain as first established, until otherwise provided by the board of county commissioners under the authority of law.

III.—TOWN MEETINGS, POWERS OF TOWNS.

Place and time of holding first town meeting.

SEC. 10. At the time of dividing any county into organized townships the county commissioners shall make out notices designating a suitable place for holding the first town meeting in each town, which shall be holden on the first Tuesday in March following the election at which township organization was adopted by vote of the county, and the auditor shall deliver such notice to the sheriff of the county, who shall cause the same to be posted in each township not less than ten days before the day set for such town meeting.

Powers of towns.

SEC. 11. Each town is a body corporate, and has capacity—

First: To sue and be sued.

Second: To purchase, or receive by gift or otherwise, and hold lands within its own limits and for the use of its inhabitants, subject to the powers of the legislature.

Third: To make such contracts, purchase and hold such personal property as may be necessary for the exercise of its corporate or administrative powers.

Fourth: To make such orders for the disposition, regulation or use of its corporate property as may be deemed conducive to the interests of its own inhabitants.

SEC. 12. No town shall possess or exercise any corporate powers except such as are enumerated in this chapter or are especially given by law or necessary to the exercise of the powers so enumerated or granted.

Proceedings to be in name of town.

SEC. 13. All acts or proceedings by or against a town in its corporate capacity shall be in the name of such town; but every conveyance of land within the limits of such town, made in any manner for the use or benefit of its in-

habitants, has the same effect as if made to the town by name.

By-laws, when to take effect.

SEC. 14. No by-law made by any town shall take effect before the same is published by posting up copies thereof in three of the most public places in the town; and such by-laws duly made and so published are binding upon all persons coming within the limits of the town, as well as upon the inhabitants thereof, and shall remain in force until altered or repealed at some subsequent town meeting.

Who are electors at town meeting.

SEC. 15. Every person possessing the qualifications of an elector in any town is entitled to vote at any town meeting, and is eligible to any town office.

Annual town meetings.

SEC. 16. The citizens of the several towns of this state qualified to vote at town meetings shall annually assemble and hold town meetings in their several towns on the first Tuesday in March, at such place in each town as the electors thereof, at their annual town meetings, from time to time appoint, and notice of the time and place of holding such meeting shall be given by the town clerk by posting up written or printed notices in three of the most public places in said town, at least ten days prior to said meeting. Every town meeting shall be held at the same place as the last preceding town meeting was held, unless the place of meeting be changed by vote of the town meeting or of the board of supervisors: *Provided*, That before any change of place of holding town meetings is made by the board of supervisors, notice of such contemplated change may be given by any member of the town board to the town clerk, who shall, in his regularly printed or written notices as provided herein, incorporate the notice of the change of place at which said town meeting is to be held.

What officers to be elected at town meeting.

SEC. 17. There shall be elected at the annual town meeting in each town, three supervisors (one of whom shall be designated on the ballot as chairman), one town clerk, one treasurer, one assessor, one justice of the peace, one consta-

ble, and one overseer of highways for each road district in said town; but justices of the peace and constables shall be elected only once in two years, except to fill vacancies.

Supervisors to be fence viewers.

SEC. 18. The supervisors elected in every town are, by virtue of their office, fence viewers of such town.

Powers of electors at town meetings.

SEC. 19. The electors of each town have power, at their annual town meeting—

First: To determine the number of poundmasters, and the location of pounds.

Second: To select such town officers as are required to be chosen.

Third: To direct the institution or defense of actions in all controversies where such town is interested.

Fourth: To direct such sums to be raised in such town for prosecuting or defending such actions as they may deem necessary.

Fifth: To make all rules and regulations for ascertaining the sufficiency of fences in such town, and for impounding animals.

Sixth: To determine the time and manner in which cattle, horses, hogs, mules, asses and sheep are permitted to go at large.

Seventh: To impose such penalties on persons offending against any rule or regulation established by said town, except such as relate to the keeping and maintaining of fences, as they think proper, not exceeding ten dollars for each offense, unless herein otherwise provided.

Eighth: To apply such penalties, when collected, in such manner as they deem most conducive to the interests of the town.

Ninth: To vote to raise such sums of money for the repairs and construction of roads and bridges as they deem necessary, and to determine the amount thereof to be assessed by the supervisors as labor tax and the amount thereof to be assessed and collected as other town taxes; also to vote such sums of money for other necessary town charges as they deem expedient: *Provided,* That they may,

at their annual town meeting, direct such an amount of the poll and road tax of the town to be expended on the highways in an adjoining town as they deem conducive to the interests of the town, which labor and tax shall be expended under the direction of the supervisors of the town furnishing the same: *Provided further*, That where more than one entire congressional township is included within an organized town the poll and road tax raised within the limits of each of such congressional townships shall be expended within such congressional township, unless raised to be expended outside of such organized town in an adjoining town.

Tenth: To determine whether license shall be granted for the sale of spirituous, malt or intoxicating liquor in said town; and unless a majority of the electors present and voting at the annual town meeting shall vote by ballot in favor of granting license in their town for the year then next ensuing, no such license shall be granted to sell liquor in said town for that year. Before the question of granting license to sell liquor is voted on the notice given by the town clerk of the time and place of holding town meeting shall state that the question of voting for or against license to sell liquor will be voted on at the town meeting, and within one week after the annual town meeting a certificate of such vote in said town in favor of license, signed by the moderator and by the judges and the clerk of the town meeting, shall be filed in the office of the county auditor. Any license to sell intoxicating liquor in any town in this state shall expire ten days after the annual town meeting held next after such license is granted. Every license granted contrary to the provisions of this section shall be void.

Special town meetings.

SEC. 20. Special town meetings may be held for the purpose of transacting any lawful business whenever the supervisors, town clerk and justice of the peace, or any two of them, together with at least twelve other freeholders of the town, file in the office of the town clerk a written statement that a special meeting is necessary for the interest of the town.

Notice of special town meeting.

SEC. 21. Every town clerk with whom such statement is filed, as required in the preceding section, shall record the same and immediately cause notice to be posted up in five of the most public places in the town, giving at least ten days' notice of such special meeting; and if there is a newspaper published in said town he shall cause a copy of said notice to be published therein at least three days before the time appointed for such meeting.

Contents of notice.

SEC. 22. Every notice given for a special town meeting shall specify the purpose for which it is to be held, and no other business shall be transacted at such meeting than such as is specified in such notice.

Town meeting, how organized.

SEC. 23. The electors present at any time between nine and ten o'clock in the forenoon of the day of the annual town meeting, or special town meeting, shall be called to order by the town clerk, if there is one present; in case there is none present, then the voters may elect, by acclamation, one of their number chairman. They shall then proceed to choose one of their number to preside as moderator of such meeting. The town clerk last before elected shall be clerk of the meeting, and keep full minutes of its proceedings, in which he shall enter at length every order or direction, and all rules and regulations made by the meeting. If the town clerk is absent, then such person as is elected for that purpose shall act as clerk of the meeting.

Business, how transacted.

SEC. 24. At the opening of every town meeting, the moderator shall state the business to be transacted and the order in which it shall be entertained, and no proposition to vote a tax shall be acted on out of the order of business as stated by the moderator; and no proposition to reconsider any vote shall be entertained at any town meeting, unless such proposition to reconsider is made within one hour from the time such vote was passed or the motion for such reconsideration is sustained by a number of

voters equal to a majority of all the names entered upon the poll list at such election up to the time such motion is made; and all questions upon motions made at town meetings shall be determined by a majority of the electors voting, and the moderator shall ascertain and declare the result of the votes on each question.

Challenges, how regulated.

SEC. 25. If any person offering to vote at any election or upon any question arising at such town meeting is challenged as unqualified, the judges of the town meeting shall proceed thereupon in like manner as the judges at the general election are required to proceed, adapting the oath to the circumstances of the town meeting.

Proclamation.

SEC. 26. Before the electors proceed to elect any town officer, proclamation shall be made of the opening of the polls by the moderator, and proclamation shall, in like manner, be made of the adjournment, and the opening and closing of the polls, until the election is ended.

Officers, how elected.

SEC. 27. The supervisors, treasurer, town clerk, assessor, justices of the peace and constables in each township shall be elected by ballot. All other officers, if not otherwise provided by law, shall be chosen either by yeas or nays or by a division, as the electors determine.

Names voted for to be on one ballot.

SEC. 28. When the electors vote by ballot, all the officers voted for shall be named in one ballot, which shall contain, written or printed, or partly written and partly printed, the names of the persons voted for and the offices to which such persons are intended to be chosen.

Judge to deposit ballot in box—Poll list to be kept.

SEC. 29. When the election is by ballot, the elector voting shall fold his ballot so that the names voted for cannot be seen, and hand the ballot to one of the judges of election, who shall, without opening the same or permitting the same to be opened or examined, deposit the ballot in the ballot box, and shall announce the name of the elector

in an audible voice. The clerk of the town meeting shall then enter on a poll list to be kept by him the name of the person voting.

Manner of conducting canvass.

SEC. 30. At the close of every election by ballot the judges shall proceed publicly to canvass the votes, which canvass, when commenced, shall continue without adjournment or interruption until the same is completed. The canvass shall be conducted by taking a ballot at a time from the ballot box and counting until the number of ballots is equal to the number of names on the poll list; and if there are any left in the box they shall be immediately destroyed; and the person having the greatest number of votes for any office shall be declared duly elected: *Provided*, That if two or more persons have an equal and the highest number of votes for any office the judges of election shall at once publicly, by lot, determine who of such persons shall be declared elected. If, on opening the ballots, two or more ballots are found to be so folded that it is apparent that the same person voted them, the board shall destroy such votes immediately.

Result of canvass to be read to meeting.

SEC. 31. The canvass being completed, a statement of the result shall be entered at length by the clerk of the meeting in the minutes of its proceedings, to be kept by him as before required, which shall be publicly read by him to the meeting; and such reading shall be deemed notice of the result of the election to every person whose name is entered on the poll list as a voter.

Minutes of town meeting to be filed.

SEC. 32. The minutes of the proceedings of every town meeting, subscribed by the clerk of said meeting and by the judges, shall be filed in the office of the town clerk within two days after such town meeting.

Persons elected to be notified.

SEC. 33. The clerk of every town meeting, within ten days thereafter, shall transmit to each person elected to any town office whose name is not entered on the poll list as a voter notice of his election.

IV.—QUALIFICATIONS OF TOWN OFFICERS.

Officers to take oath.

SEC. 34. Every person elected or appointed to the office of supervisor, town clerk, assessor, treasurer or constable, within two weeks after he is notified of his election or appointment, shall take and subscribe before the town clerk or justice of the peace an oath to support the constitution of the United States and of the State of Washington, and faithfully to discharge the duties of his office (naming the same) to the best of his ability. Such oath shall be administered without fee and certified by the officer before whom it was taken, with the date of taking the same.

Certificate of oath to be filed.

SEC. 35. The person taking such oath shall immediately, and before entering upon the duties of his office, file the certificate of such oath in the office of the town clerk.

Effect of not filing oath or bond.

SEC. 36. If any person elected or appointed to any town office, of whom an oath or bond is required, neglects to file the same within the time prescribed by law, such neglect shall be deemed a refusal to serve in such office.

Overseers and poundmasters to file acceptance of office.

SEC. 37. Every person elected or appointed to the office of overseer of highways or poundmaster, before he enters on the duties of his office, and within two weeks after he is notified of his election or appointment, shall file in the office of the town clerk a notice signifying his acceptance of such office. A neglect to file such notice shall be deemed a refusal to serve.

Treasurer to give bond.

SEC. 38. Every person appointed or elected to the office of treasurer, before he enters upon the duties of his office, shall execute and deliver to the supervisors of the town and their successors in office a bond, with one or more sureties, to be approved by the chairman of the board, in double the probable amount of money to be received by him, which amount shall be determined by said board, conditioned for the faithful execution of his duties as such treasurer.

Bond, when approved, to be filed.

SEC. 39. The said chairman shall, within six days thereafter, file such bond, with said approval indorsed thereon, in the office of the county clerk, who shall record the same in a book provided for that purpose.

Constable to take oath and give bond.

SEC. 40. Every person chosen to the office of constable, before he enters upon the duties of his office, and within two weeks after he is notified of his election or appointment, shall take and subscribe the oath of office prescribed by law and execute a bond to the State of Washington in such penal sum as the supervisors direct, with one or more sufficient sureties, to be approved by the chairman of said board or the town clerk, conditioned for the faithful discharge of his duties. The chairman of said board or the town clerk shall, if such bond is approved, indorse his approval thereon and cause such bond to be filed with the town clerk for the benefit of any person aggrieved by acts or omission of said constable; and any person so aggrieved, or the town, may maintain an action on said bond against said constable and sureties.

Justices to take oath and give bond.

SEC. 41. Every person elected or appointed to the office of justice of the peace shall, within two weeks after receiving notice thereof, take and subscribe before any other officer duly authorized to administer oaths, an oath to support the constitution of the United States and of the State of Washington and faithfully and impartially to discharge the duties of his office according to the best of his ability. He shall also execute a bond to the State of Washington, with two or more sufficient sureties, to be approved by the chairman, in the penal sum of not less than five hundred dollars nor more than one thousand dollars, conditioned for the faithful discharge of his official duties. Said chairman shall indorse thereon his approval of the sureties named in such bond, and such justice shall immediately file the same, together with his oath of office, duly certified, with the clerk of the county of the proper county for the benefit of any person aggrieved by the acts of said justice; and any per-

son aggrieved may maintain an action on said bond in his own name against said justice and his sureties.

Effect of neglect to give bond.

SEC. 42. If any person elected or appointed to the office of treasurer or constable does not give such bond and take such oath as is required above, within the time limited for that purpose, such neglect shall be deemed a refusal to serve.

Penalty for entering on duties before taking oath.

SEC. 43. If any town officer who is required by law to take the oath of office enters upon the duties of his office before taking such oath, he forfeits to such town the sum of fifty dollars, and the same to go to the county poor fund.

Town officers must not be interested in contracts with towns.

SEC. 44. No town officer shall become a party to or interested, directly or indirectly, in any contract made by the board of which he may be a member; and every contract or payment voted for or made contrary to the provision of this act is void; and any violation of this section hereafter committed shall be a malfeasance in office, which will subject the officer so offending to be removed from office.

Terms of office.

SEC. 45. Town officers, except justices of the peace and constables, hold their offices for one year and until others are elected or appointed in their places and are qualified. The justices of the peace and constables shall hold their offices for two years and until others are chosen and qualified.

V.—FILLING VACANCIES IN TOWN OFFICES.

Vacancies in town offices; how filled.

SEC. 46. The board of county commissioners of any county may, for sufficient cause shown to them, accept the resignation of any town officer in any township in their county, and whenever they accept any such resignation, they shall forthwith appoint another elector of the town to the office, and shall give notice thereof in writing to the person so appointed and to the town clerk; or in case of a vacancy in the office of town clerk, to the chairman of the board of supervisors of the town.

Fail to elect officers.

SEC. 47. Whenever any town fails to elect the proper number of town officers, or when any person elected to a town office fails to qualify, or whenever any vacancy happens in any town office from death, resignation, removal from town or other cause, the town clerk, or in case there is no town clerk, then the chairman or one of the town supervisors shall give notice in writing of such vacancy or vacancies to the board of county commissioners of the county in which such town is situated, and said board, upon such notice being given them, or if they know of any vacancy in any town office in any township in their county, shall forthwith fill the vacancy or vacancies by appointment by warrant, signed by the chairman of the board, and countersigned by the clerk of said board, and shall give notice in writing personally or by mail to the town clerk or the chairman of the board of supervisors, and also to the person so appointed. All persons appointed to office under this act shall qualify as herein provided, and shall hold their offices until the next annual town meeting and until their successors are elected or appointed and qualified in their places, and shall have the same powers and be subject to the same duties and penalties as if they had been duly elected to such offices.

VI.—DUTIES OF TOWN SUPERVISORS.

Powers and duties of supervisors.

SEC. 48. The supervisors shall have charge of such affairs of the town as are not by law committed to other town officers; and they shall have power to draw orders on the town treasurer for the disbursement of such sums as may be necessary for the purpose of defraying the incidental expenses of the town, and for all moneys raised by the town to be disbursed for any other purpose.

Two supervisors a quorum.

SEC. 49. Any two of the supervisors constitute a quorum for the performance of any duties required by law of the town supervisors, except when otherwise provided.

Town supervisors to be board of health.

SEC. 50. The town supervisors shall constitute a board of health, and within their respective towns shall have and exercise all the powers necessary for the preservation of the public health and for the prevention and suppression of public nuisances.

Supervisors shall bring action on official bonds.

SEC. 51. The supervisors shall, in the name of their town, prosecute, for the benefit of the town, all actions upon bonds given to them or their predecessors in office; and shall also sue for and collect all penalties and forfeitures, in respect to which no other provision is made, incurred by any officer or inhabitant of the town; and they shall have power, in like manner, to prosecute for any trespass committed on any public inclosure or property belonging to the town, and shall pay all moneys collected under this section to the town treasurer.

Supervisors to audit accounts against towns.

SEC. 52. The supervisors constitute a town board for the purpose of auditing all accounts payable by said town; and if from any cause there are not three supervisors present to constitute said board, the chairman, and, in his absence, either of the other supervisors, may notify the justice of the peace of the town as will, together with the supervisors present, make a board of three; and the board so constituted shall have authority to act as the town board.

VII.—DUTIES OF THE TOWN CLERK.

Town clerk to be clerk of town board and custodian of books—
May appoint deputy.

SEC. 53. The town clerk shall be clerk of the town board, and shall keep a true record of all their proceedings in his office. He shall have the custody of the record books and papers of the town, when no other provision is made by law, and he shall duly file and safely keep all certificates of oaths and other papers required by law to be filed in his office. The town board may, in case of necessity, appoint a deputy town clerk. Before any deputy town clerk shall enter upon the duties of his office he shall take and subscribe the oath required by law, which oath

shall be filed in the office of the county clerk. In the month of March, each year, after the annual town meeting, the town clerk of each town shall make to the county auditor a return of all taxes and sums of money voted at said town meeting to be raised, except such taxes as may be assessed by the supervisors as labor tax, designating the separate amounts to be raised for each purpose; and it shall be the duty of the county auditor to levy such amounts on the tax rolls of that year against the assessed property of such town as hereinafter provided.

Proceedings of town meeting to be recorded.

SEC. 54. He shall record, in the book of records of his town, minutes of the proceedings of every town meeting, and he shall enter therein every order or direction, and all rules and regulations of any such town meeting; and shall also file and preserve all accounts audited by the town board, or allowed at a town meeting, and enter a statement thereof in such book of records.

Town clerks may take acknowledgments and oaths.

SEC. 55. The town clerks of the several towns in this state are hereby authorized to administer all oaths, and take all acknowledgments of instruments, authorized or required by this act.

SEC. 56. Every person elected or appointed to the office of town clerk in any of the towns of this state shall, before he enters upon the duties of his office, and within the time prescribed by law for filing his oath of office, execute a bond with two or more sufficient sureties, to be approved by the town supervisors, in such penal sum as the supervisors direct, conditioned for the faithful discharge of his duties. Said bond so approved shall be filed and recorded in the office of the clerk of the superior court, for the benefit of any person aggrieved by the acts or omissions of said town clerk; and any person so aggrieved, or the town, may maintain an action on said bond against said town clerk and sureties.

Name of constable to be sent to clerk of court.

SEC. 57. Every town clerk, immediately after the qualification of any constable elected or appointed in his town,

shall transmit to the clerk of the superior court of the county the name of such constable.

Name of justice to be sent to clerk of court.

SEC. 58. Each town clerk shall, immediately after the election of any justice of the peace in his town, transmit a written notice thereof to the clerk of the superior court of said county, stating therein the name of the person elected, and the term for which he is elected; and if elected to fill a vacancy, he shall state in said notice who was the last incumbent of the office.

Penalty for neglect to return.

SEC. 59. If any town clerk wilfully neglects to make such return, such omission is hereby declared a misdemeanor, and, on conviction thereof, the person so offending shall be adjudged to pay a fine not exceeding ten dollars.

By-laws to be posted.

SEC. 60. The town clerk shall post in three of the most public places in his town, copies of all by-laws made by such town, and shall make an entry in the town records of the time when, and the place where, such by-laws were posted.

VIII.—CLAIMS AGAINST TOWNS.

Claims to be itemized before allowance.

SEC. 61. Before any account, claim or demand against any town of this state, for any property or services for which such town shall be liable, shall be audited or allowed by the board of officers authorized by law to audit and allow the same, the person in whose favor such account, claim or demand shall be, or his agent, shall reduce the same to writing in items, and shall verify the same to the effect that such account, claim or demand is just and true, that the money therein charged was actually paid for the purposes therein stated, that the property therein charged was actually delivered or used for the purposes therein stated, and was of the value therein charged, and that the services therein charged were actually rendered, and of the value therein charged; or, in case such services were official for which fees are prescribed by law, then that the fees or amounts charged therefor are such as are allowed by law,

and that no part of such account, claim or demand has been paid: *Provided*, That when the books of the town clerk show the official attendance of a town officer, his claim for per diem for that service need not be verified.

Verification of claims.

SEC. 62. The verification required by the preceding section may be made before any officer authorized by law to administer oaths, or before any member of the board to which the account, claim or demand shall be presented to be audited; and every member of any such board is hereby authorized to administer the proper oath in such cases; and every person who shall wilfully or knowingly swear falsely on any such cases, shall be deemed guilty of willful perjury, and be punished accordingly: *Provided*, That in any case any such account, claim or demand shall be made or presented by any administrator or executor on behalf of the estate of a deceased person, he shall not be required to verify the same, but may prove the same otherwise to the satisfaction of the board.

Auditing of claims.

SEC. 63. Whenever any account, claim or demand against any town shall have been verified in the manner prescribed in this act, the board of officers to whom the same shall be presented may receive and consider the same, and may allow or disallow the same in whole or in part as to such board or officers shall appear just or lawful, saving to such claimants the right of appeal.

Penalties for allowing claims not verified.

SEC. 64. Any member of such board who shall audit and allow any accounts, claim or demand required by this act to be itemized and verified, without the same having been first duly itemized and verified, shall be deemed guilty of a misdemeanor, and be punished by fine not exceeding five hundred dollars, or by imprisonment in the county jail not exceeding six months, or by both such fine and imprisonment.

Town board to meet, when.

SEC. 65. The town board shall meet annually on the Tuesday next preceding the annual town meeting to be

held in said town, and at such other times as they deem necessary and expedient, for the purpose of auditing and settling all charges against said town, and they shall state on each account the amount allowed by them; but no allowance shall be made for any account which does not specifically state each item of the same, and the nature thereof; and all unpaid accounts of town officers for services rendered since the last annual meeting of said board shall be presented to the town board at their annual meeting on the Tuesday next preceding the annual town meeting, to be audited as aforesaid.

Shall audit accounts of town officers.

SEC. 66. The said board shall also, at their annual meeting in each year, examine and audit the accounts of the town treasurer for all moneys received and disbursed by him as such officer; and they shall audit the accounts of all other town officers who are authorized by law to receive or disburse any money of the town by virtue of their office.

[Board shall draw up report.]

SEC. 67. Such board shall draw up a report, stating in detail the items of account audited and allowed since the last annual meeting, the nature of each account and the name of the person to whom such account was allowed, the total amount audited and allowed to each township officer in payment for his services since their last annual meeting, including a statement of all the fiscal concerns of the town. As a part thereof said board shall make an estimate of the sum necessary for the current expenses thereof, and other incidental expenses for the ensuing year.

Report to be read at town meeting.

SEC. 68. Such report shall be produced and publicly read by the town clerk at the next ensuing town meeting; and the whole or any portion of such report may be referred, by the order of the meeting, to a committee whose duty it shall be to examine the same and report thereon to such meeting.

Treasurer shall pay audited accounts.

SEC. 69. The amount of any account audited and allowed by the town board, and the amount of any account

voted to be allowed at any town meeting, shall be paid by the town treasurer on the order of said board, signed by the chairman and countersigned by the clerk; and all orders issued to any person by the town board for any sums due from such town shall be received in payment of town taxes of said town.

IX. — DUTIES OF TOWN TREASURER.

Duties of town treasurer.

SEC. 70. The town treasurer shall receive and take charge of all moneys belonging to the town or which are by law required to be paid into the town treasury, and shall pay over and account for the same upon the order of such town, or the officers thereof duly authorized in that behalf, made pursuant to law, and shall perform all such duties as may be required of him by law.

Shall keep true accounts, and deliver books to successor.

SEC. 71. Every town treasurer shall keep a true account of all moneys by him received by virtue of his office, and the manner in which the same are disbursed, in a book provided at the expense of the town for that purpose, and exhibit such account, together with his vouchers, to the town board at its annual meeting for adjustment; and he shall deliver all books and property belonging to his office, the balance of all moneys in his hands as such treasurer, to his successor in office, on demand, after such successor has qualified according to law.

Shall draw money from county treasurer — Fees.

SEC. 72. The town treasurer shall from time to time draw from the county treasurer such moneys as have been received by the county treasurer for the use of his town, and on receipt of such moneys shall deliver proper vouchers therefor. Each town treasurer shall be allowed and entitled to retain two per centum of all moneys paid into the town treasury for receiving, safe keeping and paying over the same according to law: *Provided, however,* That the compensation of said treasurer shall in no case exceed the sum of one hundred dollars in any one year.

Shall make annual statement.

SEC. 73. Each town treasurer, within five days preceding the annual town meeting, shall make out a statement in writing of the moneys by him received into the town treasury from the county treasurer, and from all other officers and persons, and also of all moneys paid out by him as such treasurer, in which statement he shall set forth particularly from whom and on what account such moneys were received by him, with the amount received from each officer or person and the date of receiving the same; also to whom and for what purpose any moneys have been paid out by him, with the amount and date of each payment. He shall also state therein the amount of moneys remaining in his hands as treasurer. Such statement shall be filed by him in the office of the town clerk and shall be by such clerk carefully preserved and recorded in the town book of records.

Violation of four preceding sections—Penalty.

SEC. 74. Every town treasurer who refuses or neglects to comply with the provisions of the four preceding sections shall forfeit not more than two thousand dollars, to be recovered in any court of competent jurisdiction, the amount to be fixed by the jury trying the cause, or by the court if there is no jury impaneled, and may be recovered by civil action in the name of any person who prosecutes the same, with costs of suit; one-half shall go to the person so prosecuting and the remainder to the town of which such delinquent is or has been treasurer.

Unpaid town orders—Record—Interest.

SEC. 75. Each and every town treasurer shall keep a suitable book, to be provided at the expense of the town, in which he shall enter the town orders that he cannot pay for want of funds when presented to him for payment, which orders, when presented, shall be indorsed by such treasurer by putting upon the back of the same the words "Not paid for want of funds," giving the date of such indorsement, signing the same as town treasurer.

Order of payment of town orders.

SEC. 76. All town orders shall be paid in the order of

their issuance out of the first moneys that come into the town treasurer's hands for such purpose.

X.—DUTIES OF TOWN OFFICERS AT ELECTIONS.

Judges and clerks of election—Places of holding elections.

SEC. 77. Each township shall constitute at least one election precinct. The township supervisors of each township are the judges of election, and the town clerk of each township shall act as one of the clerks of election in their respective election precinct, and the judges of election shall appoint an additional clerk of election, who shall be of an opposite political party, if practicable, to the town clerk. The election shall be held in such election precinct at the place where the last preceding town meeting was held, except as herein provided; but if in any town a vote is taken to hold it elsewhere the next ensuing election shall be held at the place designated by such vote. When, in any township having over four hundred electors, the supervisors divide the same into two or more election precincts, they shall designate the boundaries thereof, and thereafter shall be elected, at the annual town meeting of such township, three judges of election and two clerks of election in each precinct, and the place of holding said election in each precinct shall be designated by said town meeting, or, in default of such designation, shall be appointed by the judges of election thereof, in which case they shall make such designation at least twenty days before election, and give notice thereof by posting proper notices in the public places in the township. In case the supervisors divide the township into precincts, as herein provided, and no town meeting is thereafter held prior to the election, then the county commissioners shall, twenty-five days before election, appoint the judges and clerks for that election. No more than two judges and one clerk of election, except where town supervisors and town clerks so act, shall belong to the same political party. No person shall be eligible as judge or clerk of election unless he be a qualified voter within the election district in which he sits, nor unless he can read, write and speak the English language understandingly.

SEC. 78. Whenever any town constituting one election precinct is found by the number of votes there cast at any election to contain more than four hundred voters, it shall be the duty of the supervisors of the town to cause such precinct at least six weeks before the next ensuing general or town election, to be divided into two or more districts, each containing as nearly as may be an equal number of voters.

XI.—ASSESSMENT OF PROPERTY.

Duties of township assessor.

SEC. 79. Each township assessor elected or appointed under this act shall take the oath and give a bond similar to the oath and bond now required of county assessors, the amount of said bond to be fixed by the board of supervisors; and each township assessor shall, in his town, have the same duties and rights as are given to county assessors in their respective counties by the laws of this state, and shall be subject to the same penalties as county assessors now are.

County auditor to furnish assessors' books and blanks.

SEC. 80. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out in the real property assessment book complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres and the lots or parts of lots or blocks included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. There shall be appended to each personal property assessment book a list of all mortgages or other real estate securities held, owned or controlled by the residents of the town or district, showing the names of the owners or agents, alphabetically arranged, and the amount due on each separate instrument. The assessment books and blanks shall be in readiness for delivery to the assessors on the last Saturday of March in each year, and the assessors shall meet on that day at the office of the

county auditor for the purpose of receiving such books and blanks, and for conference with the auditor in reference to the performance of their duties.

Town board of review — Duties.

SEC. 81. The board of supervisors of each town shall meet on the fourth Monday of June at the office of the town clerk for the purpose of reviewing the assessment of property in such town, and they shall immediately proceed to examine, ascertain and see that all taxable property in their town or district has been properly placed upon the list and duly valued by the assessor; and in case any property, real or personal, shall have been omitted by inadvertence or otherwise, it shall be the duty of said board to place the same upon the list, with the true value thereof, and proceed to correct the assessment, so that each tract or lot of real property and each article, parcel or class of personal property shall be entered on the assessment list at the true and full value thereof; but the assessment of the property of any person shall not be raised until such person shall have been duly notified of the intention of the board so to do. And on the application of any person considering himself aggrieved they shall review the assessment and correct the same as shall appear to them just. Any two of said officers are authorized to act at such meeting, and they may adjourn from day to day until they shall finish the hearing of all cases presented. All complaints and grievances of individuals, residents of the town or district, in reference to the assessment of personal property, shall be heard and decided by the town board: *Provided*, That the complaints of non-residents in reference to the assessment of any property, real or personal, and of others in reference to any assessment made after the meeting of the town board of review, shall be heard and determined by the county board.

Notice of meeting of board of review.

SEC. 82. The assessor shall cause at least ten days' previous notice of the time and place of the meeting of the town board of review by posting notices in at least three public places in his town or district, but the failure to give

such notice or hold such meeting shall not vitiate such assessment, except as to the excess of valuation of tax thereon shown to be unjustly made or levied. It shall be the duty of the assessor to attend the meeting of the town board of review with his assessment books and papers, and note all changes and additions made by the board, and correct his work accordingly, and not later than ten days after the meeting of the board of review said assessor shall return the assessment books of his town, duly verified, along with all the assessment papers in his hands, to the county auditor.

XII.—TOWN TAXES AND CHARGES.

Taxes to be levied in specific amounts—When to be certified.

SEC. 83. All taxes shall be levied or voted in specific amounts, and the rates per centum shall be determined from the amount of property, as equalized by the county board of equalization each year, except such general taxes as may be definitely fixed by law. The taxes voted by townships, and not previously returned to the county auditor, and all delinquent poll, road and other taxes to be collected by any town officer, and due and unpaid, shall be certified by the proper authorities to the county auditor on or before the first day of November in each year. There shall be levied annually on each dollar of taxable property in the state (other than such as by law is otherwise taxed), as assessed and entered on the tax lists for the several purposes enumerated, taxes at the rates specified as follows: For township purposes, such sum as may be voted at any legal town meeting, the rate of which shall not exceed, exclusive of such sums as may be voted at the annual town meeting for road and bridge purposes, two mills in any township having a taxable valuation of one hundred thousand dollars or more, and the amount of which shall not exceed one hundred and fifty dollars in any township having a taxable valuation less than one hundred thousand dollars, and the rate of such tax shall not exceed one-half of one per cent. in any township. The rate of tax for road and bridge purposes in any town shall not exceed five mills per dollar: *Provided*, That nothing in this section shall be con-

strued to prevent the township supervisors or corporate authorities of any town from levying any tax which by any special law they may be authorized to levy.

What are town charges.

SEC. 84. The following shall be deemed town charges:

First: The compensation of town officers for services rendered their respective towns.

Second: Contingent expenses necessarily incurred for the use and benefit of the town.

Third: The moneys authorized to be raised by the vote of the town meeting for any town purpose.

Fourth: Every sum directed by law to be raised for any town purpose: *Provided,* That no tax for town purposes shall exceed the amount voted to be raised at the annual town meeting, as provided by law.

Money, how levied.

SEC. 85. The moneys necessary to defray the town charges of each town shall be levied on the taxable property in such town in the manner prescribed in the chapter for raising revenue and other money for state and county purposes and expenses.

Limit of debts and outlays.

SEC. 86. No town has power to contract debts or make expenditures for any one year in a larger sum than the amount of taxes assessed for such year without having been authorized by a majority of the voters of such township; and no town shall assess for township purposes more than ten mills on the dollar of taxable property for any one year.

XIII.—TOWN BONDS.

Authorized to issue bonds.

SEC. 87. The board of supervisors of the organized townships of this state, or those that may hereafter be organized, are authorized and fully empowered to issue the bonds or orders of their respective towns, with coupons attached, in such amounts and at such periods as they may be directed by two-thirds of all the legal voters present and voting at any legally called town meeting held for that purpose; such bonds or orders to be payable in such

amounts and at such times, not exceeding ten years from date, as two-thirds of the legal voters present and voting at such meeting shall determine, with interest thereon not to exceed 8 per cent. per annum, payable annually; which bonds or orders and coupons shall be signed by the chairman of the board of supervisors and countersigned by the clerk of said town: *Provided*, That nothing herein contained shall be construed to authorize the issuing of said bonds or orders unless the same shall have been first voted for by ballot by two-thirds of all the legal voters present and voting at any annual town meeting, or special town meeting called for that purpose, notices of which, particularly specifying the object for which such meeting was called, have been posted in at least three public places in said town for not less than ten days previous to the calling of the same: *Provided further*, That in no case shall the total indebtedness of any town at any time exceed five per centum on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes previous to the incurring of such indebtedness.

Conditions as to bonds and their proceeds.

SEC. 88. No bonds or orders issued under authority of this act shall be so issued or negotiated for less than par value, nor shall said bonds or orders, or the proceeds thereof, be used or appropriated for any purpose whatever other than that specified in this act.

Taxes for interest and sinking fund.

SEC. 89. Said board of supervisors and their successors are hereby authorized, and it is hereby made their duty, on or before the first day of September next after the date of said bonds or orders, and in each and every year thereafter, on or before the first day of September, until the payment of said bonds or orders and interest is fully provided for, to levy and in due form to certify to the auditor of the county in which such town is situated, a tax upon the taxable property of said town equal to the amount of principal and interest maturing next after such levy, and, in the discretion of said board of supervisors, such further sum as it shall deem expedient, not exceeding twenty per

cent. of such maturing bonds or orders and interest, which taxes shall be payable in money and shall constitute a fund for the payment of said bonds or orders and the interest thereon.

XIV.—POLL TAX—COLLECTION OF TOWN TAXES.

Poll tax to be a town fund.

SEC. 90. All poll tax collected by any road overseer or other town officer shall be by him paid to the town treasurer and be part of the township funds.

Payment of town taxes.

SEC. 91. All taxes levied for township purposes shall be payable to and shall be collected by the county treasurer of the county in which such township is situated, and such taxes shall be extended on the county tax rolls, in columns to be provided for that purpose and properly headed, and shall be payable and shall become delinquent at the same time as county taxes are; and they shall, on non-payment, be subject to the same penalties and draw the same rate of interest; and the collection of the same shall be enforced at the same time and by the same means as the collection of county taxes: *Provided*, This section shall not apply to any poll tax paid before it becomes delinquent, or to any road tax which by law may be worked out by the person against whom it is assessed before it becomes delinquent; but such taxes when delinquent shall be returned to the town clerk by the officer who is authorized by law to collect the same, on or before the 25th day of October of the year in which they become delinquent, and shall on or before the first day of November be returned by the town clerk to the county auditor, and shall be added to the township tax against the property of the person so taxed—the poll tax and the tax on personal property being added to the personal property tax for the succeeding year, and the tax on real property being added to the real property tax for the succeeding year.

SEC. 92. The county treasurer shall keep an account of the money received for each town, and shall quarterly, after the settlement between the county treasurer and

county auditor, pay over any money due a town to its treasurer upon the warrant of the county auditor.

XV. — FEES OF TOWN OFFICERS.

Fees of town officers.

SEC. 93. The following town officers are entitled to compensation, at the following rates for each day necessarily devoted by them to the service of the town, in the duties of their respective offices: The town assessors shall receive for their services two dollars per day, while engaged in their respective duties as such assessors. The town clerks and supervisors shall receive for their services one dollar per day when attending to business in their town, and one dollar and fifty cents when attending to business out of town; no town supervisor shall receive more than twenty dollars, for compensation, in any one year: *Provided*, That the town clerks shall be paid fees for the following, and not a per diem: For filing any paper required by law to be filed in his office, ten cents each; for posting up notices required by law, twenty-five cents each; for recording any order or any instrument of writing authorized by law, five cents for each one hundred words; for copying any record or instrument on file in his office, and certifying the same, five cents for each one hundred words, to be paid for by the person applying for the same: *Provided further*, That at any town meeting, before the electors commence balloting for officers, they may by resolution reduce or increase the compensation of officers, but no such increase shall exceed one hundred per cent.

Poundmaster — Duties — Fees.

SEC. 94. The poundmaster is allowed the following fees, to wit: For taking into pound and discharging therefrom, any horse, ass or mule, and all neat cattle, ten cents each. For every sheep or lamb, three cents each; and for every hog, large or small, five cents each; and twenty cents each for keeping each head twenty-four hours in pound. And the poundmaster has a lien on all such animals for the full amount of his legal charges and expenses, and shall be entitled to the possession of such animals until the same are paid; and if the same are not paid, and said animals re-

moved, within four days after they are so impounded, the said poundmaster shall give notice, by posting the same in three of the most public places in said town, or by personal notice in writing, if the owner is known, that said animals (describing them) are impounded, and that, unless the same are taken away and fees paid within fifteen days after the date of such notice, he will sell the same at public vendue at the place where the town meetings of said town are usually held; and on the day designated in such notice the said poundmaster shall expose the said animals for sale, and sell the same to the highest bidder in cash, for which services he shall receive two per cent. of the purchase money for each animal. Out of the money realized from said sale, the said poundmaster shall deduct all his legal fees and charges, and pay the balance, if any, to the chairman of the town supervisors, at the same time giving to said supervisors an accurate description of the animals sold, and the amount received by him for each animal, and shall take a receipt and duplicate therefor, and file one of them with the town clerk: *Provided*, That the said supervisors shall, at any time within six months, upon sufficient proof from the owner of any animal so sold, pay to said owner the balance due as received from the said poundmaster; but if said money is not claimed within that time, then the sum so received shall be retained for the use of said town.

XVI. — POUNDS AND POUNDMASTERS.

Pounds to be under care of poundmasters.

SEC. 95. Whenever the electors of any town determine at their annual meeting to erect one or more pounds therein, the same shall be under the care and direction of such poundmasters as are chosen or appointed for that purpose.

Pounds discontinued.

SEC. 96. The electors of any town may, at an annual meeting, discontinue any pounds therein.

XVII. — ACTIONS BY AND AGAINST TOWNS.

Actions between towns; how regulated.

SEC. 97. Whenever any controversy or cause of action exists between towns, or between a town and an individual

or corporation, such proceedings shall be had either at law or equity, for the purpose of trying and settling such controversy, and the same shall be conducted in the same manner, and the judgment or decree therein shall have the like effect, as in other actions or proceedings of a similar kind between individuals and corporations.

Actions; in what name brought.

SEC. 98. In all such actions and proceedings the town shall sue and be sued in its name.

Papers in action; how served.

SEC. 99. In legal proceedings against a town by name, all papers shall be served on the chairman of the board of supervisors, and, in case of his absence, on the town clerk; and whenever any action or proceeding is commenced, said chairman shall attend to the defense thereof, and lay before the electors of the town, at the first town meeting, a full statement of such proceedings, for their direction in regard to the defense thereof.

Action before justice of peace.

SEC. 100. No action in favor of any town shall be brought before any justice of the peace residing in such town.

Action to recover penalty for trespass.

SEC. 101. Whenever any action is brought to recover a penalty imposed for any trespass committed on the lands belonging to the town, if it appears on the trial thereof that the actual amount of injury to such town lands in consequence of such trespass exceeds the sum of twelve dollars and fifty cents, then the amount of actual damage with cost of suit shall be recovered in said action, instead of any penalty for said trespass imposed by the town meeting; and such recovery shall be used as a bar to every other action for the same trespass.

Other actions; how regulated.

SEC. 102. Whenever by decree or decision, in any action or proceeding brought to settle any controversy in relation to town commons or other lands, the common property of a town, or for the partition thereof, the rights of any town are settled and confirmed, the court in which such proceed-

ings are had may partition such lands according to the right of parties.

Judgment against town; how collect.

SEC. 103. When a judgment is recovered against any town, or against any town officers, in an action prosecuted by or against them in their name of office, no execution shall be awarded or issued upon such judgment, but the same, unless reversed or stayed on appeal, shall be paid by the town treasurer, upon demand and the delivery to him of the certified copy of the judgment, if there is sufficient money of such town in his hands not otherwise appropriated. If he fails to do so, he shall be personally liable for the amount, unless the collection thereof is afterward stayed upon appeal. If payment is not made within thirty days after the time fixed by law for the county treasurer to pay over to the town treasurer the money in his hands belonging to such town, levied for the purpose of paying such judgment, next after the rendition of such judgment, execution may be issued on such judgment, but only town property shall be liable thereon.

Tax levied to pay judgment, when.

SEC. 104. If judgment for the recovery of money is rendered against any town, and the judgment is not satisfied, or proceedings thereon stayed by appeal or otherwise, before the next annual meeting of said town, a certified copy of the judgment may be presented to said town at said annual meeting. The supervisors of the town shall thereupon cause the amount due on the judgment, with interest from the date of its recovery, to be added to the tax of said town, and the same certified to the county auditor, and collected as other town taxes are collected.

XVIII.—GUIDE POSTS.

Guide posts.

SEC. 105. Every township shall, in the manner provided herein, erect and maintain guide posts on the highways and other ways within the township at such places as are necessary or convenient for the direction of travelers.

Supervisors to make report of guide posts.

SEC. 106. The supervisors shall submit to the electors at every annual meeting a report of all the places at which guide posts are erected and maintained within the town, and of all places at which, in their opinion, they ought to be erected and maintained. For each neglect or refusal to make such report, they shall severally forfeit the sum of ten dollars.

Town to determine places for guide posts; penalty.

SEC. 107. Upon the report of the supervisors, the town shall determine the several places at which guide posts shall be erected and maintained, which shall be recorded in the town records. A town officer who neglects or refuses to determine such places and to cause a record thereof to be made shall forfeit to the road and bridge fund the sum of five dollars for every month during which it [he] neglects or refuses so to do; and in such case, upon any trial for not erecting or maintaining guide posts reported to be necessary or convenient by the supervisors, the town shall be estopped from alleging that such guide posts were not necessary or convenient.

Guide posts; how erected and marked.

SEC. 108. At each of the places determined by the town there shall be a substantial post of not less than eight feet in height, near the upper end of which shall be placed a board, and upon such board shall be plainly and legibly painted or otherwise marked the name of the next town or place, and such other town or place of note as the supervisors think proper, to which each of such roads lead, together with the distance or number of miles to the same; and also the figure of a hand with the forefinger thereof pointed towards the towns or places to which said roads lead: *Provided*, That the inhabitants of any town may, at their annual meeting, agree upon some suitable substitute for such guide posts.

Penalty for not maintaining guide posts.

SEC. 109. Every town officer who neglects or refuses to erect and maintain such guide posts or some suitable substitute therefor shall forfeit annually the sum of five dol-

lars for every guide post which he so neglects or refuses to maintain, which sum may be sued for and collected by any person before any justice of the peace of the proper county, and the moneys so collected shall be paid into the town treasury for the benefit of the roads and bridges of said town.

XIX.—THREE PUBLIC PLACES FOR POSTING NOTICES.

Public places for posting notices.

SEC. 110. At the annual town meeting in each year, the legal voters present at each meeting shall determine and designate three places in the town as public or the most public places of such town, and that all legal notices required to be posted in three public or the most public places of a town shall be posted up at such places at least, and they shall make provision for the erection and maintenance of suitable posts on which to post up notices as aforesaid, in all places so designated in which there is no sufficient natural convenience for that purpose.

XX.—BOOKS AND PAPERS OF OUTGOING OFFICERS.

Books and papers of outgoing officers.

SEC. 111. Whenever the term of any supervisor, town clerk, assessor, justice of the peace, constable, road overseer or other town officer expires and another person is appointed or elected to such office, such successor, immediately after he enters upon the duties of his office, shall demand of his predecessor all books and papers under his control and belonging to such office.

Same in case of vacancy.

SEC. 112. Whenever either of the officers above named resigns, or the office becomes vacant in any way, and another person is elected or appointed in his stead, the person so elected shall make such demand of his predecessors or of any person having charge of such books and papers.

Books to be delivered to successor.

SEC. 113. Every person so going out of office, whenever thereto required pursuant to the foregoing provisions, shall deliver, upon oath, all records, books and papers in his possession or in his control belonging to the office held by

him, which oath may be administered by the officer to whom such delivery is made.

Same in case of death.

SEC. 114. Upon the death of any of the officers enumerated, the successor of such officer shall make such demand, as above provided, of the executors or administrators of such deceased officer, and such executors or administrators shall deliver, upon like oath, all records, books, papers or moneys in their possession or under their control, belonging to the office held by their testator or intestate.

XXI. — MISCELLANEOUS PROVISIONS.

Construction of words used in this act.

SEC. 115. In this act the words town and township are used with the same meaning, and are used to designate a township organized under this act, unless the contrary appears from the context.

Former precincts and road districts abolished, etc.

SEC. 116. In all townships after they become fully organized under this act, the election precinct or precincts, and road district or districts theretofore organized by the county commissioners shall be abolished, and election precincts and road districts shall be established as provided in this act; and there shall be no election for road overseers in the December following the general election at which township organization is voted, but the road overseers then holding office shall continue to hold their offices till the township road overseers have been elected or appointed and qualified. After townships have been organized, justices of the peace and constables shall not be elected at general elections, but at town meetings as herein provided. The assessment of property in any town made last before any township has been organized shall remain and continue in force till the next assessment has been made by the township assessor. The county assessor shall not assess any property within the limits of an organized township, and the assessment of property made by the township assessors shall have the same force and effect, when reviewed by the town board of review, as the assessment of property now made by county assessors, and shall

be acted on and equalized by the county board of equalization as required by law.

SEC. 117. Two hundred copies of this act, and of the act passed by the legislature to provide for building and keeping in repair roads and bridges in organized townships, and to provide for the levy and collection of taxes for the same, shall be printed in pamphlet form, and copies of the same shall be sent by the state printer or auditor to each county auditor in this state for distribution as follows: One copy to each county commissioner and one copy to each of the judges of election in each election precinct for the general election to be held in November, 1896.

Passed the senate February 13, 1895.

Passed the house March 13, 1895.

Approved March 23, 1895.

CHAPTER CLXXVI.

[S. B. No. 355.]

RELATING TO REVENUE.

AN ACT amending sections 3, 5, 6, 45, 48, 55, 59, 60, 61, 62, 65, 66, 68, 69, 72, 73, 77, 78, 79, 80, 88, 89, 95, 96, 98, 121, 130, 135, and repealing sections 81, 82, 83 and 120 of chapter CXXIV of the laws of 1893, relating to revenue, and declaring an emergency.

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

SECTION 1. Section three of chapter 124 of the laws of 1893, is hereby amended to read as follows: Sec. 3. Personal property for the purposes of taxation shall be construed to embrace and include, without specially defining or enumerating it, all goods, chattels, moneys, stocks or estate; all improvements upon lands, the fee of which is still vested in the United States, or in the State of Washington, or in any railroad company or corporation, and all and singular of whatsoever kind, name, nature and description, which the law may define or the courts interpret, declare and hold to be personal property, for the pur-

Personal
property
defined.