

cumstances other than those as to which it is held invalid shall not be affected thereby.

Passed the Senate March 6, 1959.

Passed the House March 10, 1959.

Approved by the Governor March 20, 1959.

CHAPTER 221.

[S. B. 294.]

FIRE PROTECTION DISTRICTS—FINANCES.

AN ACT relating to fire protection districts; amending section 34, chapter 34, Laws of 1939 as last amended by section 1, chapter 134, Laws of 1955, and RCW 52.16.020; and amending section 39, chapter 34, Laws of 1939 as last amended by section 3, chapter 134, Laws of 1955, and RCW 52.16.070.

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

SECTION 1. Section 34, chapter 34, Laws of 1939 as last amended by section 1, chapter 134, Laws of 1955, and RCW 52.16.020 are each amended to read as follows:

RCW 52.16.020
amended.

In each county in which a fire protection district is situated, there are hereby created in the county treasurer's office, for the use of each said district, the following funds: (1) Expense fund; (2) coupon warrant fund; (3) reserve fund; (4) local improvement district No. fund; and (5) general obligation bond fund. All taxes levied for administrative, operative, and maintenance purposes and for the purchase of firefighting equipment and apparatus and for the housing thereof, when collected, and proceeds from the sale of coupon warrants shall be placed by the county treasurer in the expense fund. All taxes levied for the payment of coupon warrants and interest thereon, when collected, shall be placed by the county treasurer in the coupon warrant fund. Proceeds from the sale of general obligation bonds

Funds.

shall be placed by the county treasurer in the expense fund. The board of fire commissioners may include in its annual budget items of possible outlay to be provided for and held in reserve for any district purpose, and taxes shall be levied therefor, and all such taxes, when collected, shall be placed by the county treasurer in the reserve fund; said reserve fund, or any part thereof, may be transferred by the county treasurer to any other funds of the district at any time upon order of the board of fire commissioners. All special taxes levied against the lands in any improvement district within the district, when collected, shall be placed by the county treasurer in the local improvement district fund for such local improvement district.

RCW 52.16.070
amended.

SEC. 2. Section 39, chapter 34, Laws of 1939 as last amended by section 3, chapter 134, Laws of 1955, and RCW 52.16.070 are each amended to read as follows:

Obligations
shall not
exceed taxes
and cash
balances.

Except as authorized by virtue of the issuance and sale of district coupon warrants and general obligation bonds, the board of fire commissioners shall have no authority to incur expenses or other financial obligations payable in any year in excess of the aggregate amount of taxes levied for that year and the cash balances on hand in the expense and reserve funds of the district on the first day of that year. In the event that there are any unpaid warrants drawn on any district fund or funds for expenses and obligations incurred outstanding at the end of any calendar year, the same may be paid from taxes collected in the subsequent year or years for the same fund or funds.

Passed the Senate February 19, 1959.

Passed the House March 9, 1959.

Approved by the Governor March 20, 1959.