

CHAPTER 114.

[H. B. 530.]

PROPERTY TAXES—REFUNDS.

AN ACT relating to local governmental units; prescribing refund procedure; and amending section 84.69.070, chapter 15, Laws of 1961 as amended by section 2, chapter 270, Laws of 1961 and RCW 84.69.070.

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

SECTION 1. Section 84.69.070, chapter 15, Laws of 1961 as amended by section 2, chapter 270, Laws of 1961 and RCW 84.69.070 are each amended to read as follows:

RCW 84.69.070 amended.

Refunds ordered with respect to taxing districts shall be paid by checks drawn by the county treasurer upon such available funds, if any, as the taxing districts may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to such taxing district and on deposit in the county treasury. When such refunds are made as a result of taxes paid under levies or statutes adjudicated to be illegal or unconstitutional all administrative costs incurred by the county treasurer in making such refunds shall be a charge against the funds of such districts until the county current expense fund is fully reimbursed for the administrative expenses incurred in making such refund: *Provided*, That whenever orders for refunds of ad valorem taxes promulgated by boards of county commissioners and unpaid checks shall expire and become void as provided in RCW 84.69.110, then any moneys remaining in a refund account established by the county treasurer for any taxing district may be transferred by the county treasurer from such refund account to the county current expense fund to reimburse the county for the administrative expense incurred in making refunds as prescribed

Property tax refunds with respect to taxing districts—Administrative expenses if taxes declared invalid.

Proviso.

herein. Any excess then remaining in the taxing district refund account may then be transferred by the county treasurer to the current expense fund of the taxing district for which the tax was originally levied and collected.

Passed the House March 9, 1963.

Passed the Senate March 12, 1963.

Approved by the Governor March 25, 1963.

CHAPTER 115.

[H. B. 560.]

CITIES AND TOWNS—STREETS, FISCAL PROCEDURES—
EQUIPMENT RENTAL FUND.

AN ACT relating to city streets; and amending section 1, chapter 67, Laws of 1953 and RCW 35.21.088; and providing an effective date.

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

Streets—
Budget and
accounting.
Purpose—
Functional
categories
method.

SECTION 1. Records of city street expenditures are generally inadequate to meet the needs of cities for planning and administration of their street programs and the needs of the legislature in providing for city street financing. It is the intent of the legislature that each city and town shall budget and thereafter maintain records and accounts for all street expenditures by functional categories in a manner consistent with its size, administrative capabilities, and the amounts of money expended by it for street purposes.

Cost account-
ing and
reporting.
Cities over
eight
thousand.

SEC. 2. The state auditor, through the division of municipal corporations, shall formulate, prescribe and install a system of cost accounting and reporting for each city having a population of more than eight thousand, according to the last official census, which will correctly show all street expenditures by