

CHAPTER 138.

[H. B. 300.]

RELATING TO REVENUE AND TAXATION.

AN ACT relating to revenue and taxation, prescribing the method of levying taxes in counties, cities, towns, road and school districts, requiring the publication of estimates of public expenses, making the violation thereof a misdemeanor and providing a penalty.

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

SECTION 1. It shall be the duty of county commissioners, city and town councils, and school directors of school districts lying wholly, or in part, within the limits of any incorporated city or town, on or before the first Monday in September of each year, to make estimates of the amount required to meet the public expense for the ensuing year, and to be raised by taxation in such county, city, town, road, school, or other taxing district. Such estimates shall be fully itemized, showing under separate heads the amount required for each department, public office, public official, for each public improvement, for the maintenance of each public building, structure, or institution, the salary of each public officer or employe, the maintenance of public highways, roads, streets, bridges, the construction, operation and maintenance of each public utility, and shall contain a full and complete disclosure and statement of the contemplated expenditures for the ensuing year, showing the amount proposed to be expended from each separate fund, and the total amount of public expense. Said statement shall also contain an estimate of the receipts for the ensuing year from sources other than direct taxation, and the amount, or amounts, proposed to be raised by taxation upon the real and personal property of such county, city, town, road, school, or other taxing district.

Estimates
to be
itemized.

SEC. 2. The estimates required in section one (1) of this act, together with a notice that such board of county commissioners, city or town council, or board of school

Notice of
time of
making
levies.

directors, will meet on the first Monday in October for the purpose of making tax levies, as stated in said estimates, and naming the time and place of holding such meeting, shall be published for at least two (2) consecutive weeks following the adoption of such estimates as follows: Estimates of expenditures, required to be disbursed by county commissioners, shall be published in the official newspaper of the county, if there be one; if not, then in a newspaper of general circulation in such county. All other estimates shall be published in a newspaper of general circulation in such county, town, school, or other taxing district.

Hearings.

SEC. 3. It shall be the duty of county commissioners, city and town councils, and of school directors of school districts, lying wholly, or in part, within the limits of any incorporated city or town, to meet on the first Monday in October, and at the time and place designated in said notice, when and where any taxpayer who may appear shall be heard in favor or against any proposed tax levies. When such hearings shall have been concluded, such county commissioners, city or town councils, and school directors, shall proceed to make, determine, and decide the amount of taxes to be levied upon the current assessment rolls. All taxes shall be levied or voted in specific sums, and shall not exceed the amount specified in such published estimates.

Penalties.

SEC. 4. Any person violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined in any sum not less than one hundred dollars, nor more than five hundred dollars.

Passed by the House February 25, 1909.

Passed by the Senate March 8, 1909.

Approved March 15, 1909.