

bonds to the 1st day of July in the year in which the first installment of the assessment becomes due and payable. The county treasurer shall register said bonds and warrants before the issuance thereof in a book kept for that purpose, and shall certify on each thereof under his seal that it has been so registered, and that the signatures thereon are the genuine signatures of said county commissioners and the county auditor, and that the seal attached is the seal of the county auditor. Neither bonds nor warrants shall be issued until after the expiration of the thirty days from the first publication of the notice given by the treasurer as provided in section 4435 and shall not be issued in any amount in excess of that portion of the assessment remaining unpaid after the expiration of such thirty-day period.

Bonds and
warrants
registered.

Passed the House March 3, 1927.

Passed the Senate March 8, 1927.

Approved by the Governor March 19, 1927.

CHAPTER 303.

[H. B. 346.]

COUNTY ROAD AND BRIDGE TAXES.

AN ACT relating to county road and bridge taxes, and amending Section 77, of Chapter 130, of the Laws of the Extraordinary Session of 1925; and amending Section 5, of Chapter 184, of the Laws of the Extraordinary Session of 1925.

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

SECTION 1. That section 77, of chapter 130, of the Laws of the Extraordinary Session of 1925, pages 277-278, be amended to read as follows:

§ 77, ch. 130,
L. Ex. Sess.
1925.

Section 77. For the purpose of raising revenue for state, county and other taxing district purposes, the board of county commissioners of each county at its October session, and all other officials or

Tax levy shall be sufficient.

State tax levy fixed by state board of equalization.

Rates for indebtedness.

Current expenses, school tax, etc.

Port district.

Metropolitan park district.

Water district.

Non-high school district.

boards authorized by law to levy taxes for taxing district purposes, shall levy taxes on all the taxable property in the county or district, as the case may be, sufficient for such purposes; *Provided*, That unless and until otherwise provided by law, the state tax shall not exceed the amount levied by the state board of equalization; the tax for the payment of county indebtedness shall not exceed five mills on the dollar of assessed valuation of the property of the county; the tax for county current expense shall not exceed eight mills; the county school tax shall not exceed five mills; the county road and bridge tax shall not exceed four mills, except that in counties having township organization the county road and bridge tax shall not exceed five mills; the county river improvement tax shall not exceed one mill; the inter-county river improvement tax shall not exceed one mill; the county soldiers' relief tax shall be not less than one-twentieth of one mill and shall not exceed two-fifths of one mill; no county road district tax shall exceed ten mills; no school district tax, exclusive of interest and/or sinking fund debt or bond redemption and/or non-high school taxes, shall exceed ten mills, unless an excess be authorized by a vote of the people of the district and in no event shall exceed twenty mills; no port district tax, except for the payment of the principal and interest of general bonded indebtedness, shall exceed two mills, unless an excess, for dredging purposes only, is authorized by a vote of the people of port districts having a population of not less than 45,000 nor more than 80,000 and such excess shall not exceed two mills; no metropolitan park district tax, including tax for interest and/or sinking fund for debt or bond redemption, shall exceed one and one-half mills; no water district tax, except for interest and/or sinking fund debt or bond redemption, shall exceed two mills; no non-high school district tax

shall exceed four mills; and no tax not herein enumerated shall exceed the limit allowed by law.

SEC. 2. That section 5, of chapter 184, of the Laws of the Extraordinary Session of 1925, pages 558-559, be amended to read as follows:

§ 5, ch. 184,
L. Ex. Sess.
1925.

Section 5. For the purpose of raising revenue for the construction, maintenance and repair of county roads, bridges and wharves the board of county commissioners shall annually at the time of making the levy for general county purposes make additional levies as follows: (a) A tax of not more than four mills on the dollar on all taxable property in the county, except that in counties having township organization such tax shall not exceed five mills, which tax shall be kept in a separate and distinct fund known as the "General Road and Bridge Fund": *Provided*, That the county treasurer shall remit to the city or town treasurer of each city or town within such county fifteen per cent of all money collected for such fund in such city or town, and said moneys so remitted shall be expended by the corporate authorities of such city or town on roads and bridges within said city or town connecting with main county roads. (b) A tax of not more than ten mills on the dollar on all taxable property in each road district, which tax shall be kept in a separate and distinct fund known as "Road District No..... Fund."

Additional
tax levies
for roads
and bridges.

For general
road and
bridge fund.

Apportion-
ment to
cities and
towns of
collections.

Road district
fund tax.

All such taxes shall be levied, collected and disbursed by the same officers and in the same manner as taxes for the county current expense fund.

Tax laws
applicable.

Passed the House March 1, 1927.

Passed the Senate March 8, 1927.

Approved by the Governor March 19, 1927.