

CHAPTER 61.

[H. B. 25.]

REVENUE AND TAXATION IN CITIES.

AN ACT relating to revenues, taxation, expenditures and indebtedness of cities and towns, prescribing penalties for violations thereof, and repealing certain acts relating thereto.

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

SECTION 1. It shall be the duty of the council of every city of the fourth class, or town, on or before the second 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 city or town. Such estimates shall be fully itemized, showing under separate heads the amount required for each department, public office, public official, public improvement, maintenance of each public building, structure or institution, the salary of each public officer or employe, the maintenance of public highways, roads, streets, bridges, and 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 taxable property within such city or town.

Fourth class cities.

Annual estimates of expenses.

Estimate of receipts.

SEC. 2. The estimates required in section one (1) of this act, together with a notice that such city or town council will meet on the first Monday in October for the purpose of making tax levies, as

Notice of meeting to fix tax levy.

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, in a newspaper of general circulation in such city or town.

Taxpayers
to be heard.

SEC. 3. It shall be the duty of the city or town council to meet on the first Monday in October, at the time and place designated in said notice, and to hear any taxpayer who may appear in favor of or against any proposed tax levies. When such hearing shall have been concluded, such city or town council 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 amounts specified in such published estimates.

Unlawful
for officers
to contract
excessive
indebtedness.

SEC. 4. It shall be unlawful for any city or town council, or any public officer or employe of any city of the fourth class, or town, to contract any indebtedness or incur any liability in behalf of their or his city or town during any current fiscal year more than two per cent in excess of the revenues provided for such year at the public hearing held as required by the preceding section unless authorized by a majority vote of the electors of the city or town, at a general or special election, and any indebtedness contracted or liability incurred in violation hereof shall be void, but nothing herein contained shall be held to modify or change the limitations prescribed by any law limiting the debts of any such city or town to an amount based on a percentage of the assessed valuation thereof.

Penalty for
violation.

SEC. 5. Any person violating the provisions of this act shall be guilty of a misdemeanor, and upon a conviction thereof shall be fined in any sum not less than one hundred dollars, nor more than five hundred dollars.

SEC. 6. That chapter 138 of the Laws of 1909, pages 531 to 532, and chapter 141 of the Laws of 1917, pages 581 to 582, (sections 11229 to 11233 of Remington's Compiled Statutes; sections 7024 to 7028 of Pierce's Code) are hereby repealed: *Provided*, Such repeal shall not be construed as affecting the validity of any act done or proceeding had or pending under the provisions of any of said acts repealed. Statutes repealed.

Passed the House January 29, 1929.

Passed the Senate February 13, 1929.

Approved by the Governor February 25, 1929.

CHAPTER 62.

[H. B. 101.]

BRIDGE ACROSS NARROWS IN PIERCE COUNTY.

AN ACT relating to the construction, maintenance and operation of a bridge and approaches thereto across Puget Sound within the County of Pierce, at or near a point commonly known as the Narrows; granting the consent of the State of Washington therefor to Llewellyn Evans, J. F. Hickey, and B. A. Lewis, their survivors and assigns; and granting a right of way therefor through, over and across the submerged and public lands of the State of Washington, and authorizing the filling in thereof.

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

SECTION 1. That Llewellyn Evans, J. F. Hickey and B. A. Lewis (and in case of the death of any thereof, the survivors or survivor thereof) hereinafter called the grantees, and their assigns, be and they are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across Puget Sound, within the County of Pierce, at a point suitable to the interests of navigation, at or near a point commonly known as the Narrows, in accordance with the provisions of the Federal Act entitled

Llewellyn
Evans, J. F.
Hickey, B. A.
Lewis
granted
franchise to
construct.