proval of said account by the judge before whom the proceeding is pending, the comptroller or city clerk of such city shall issue a warrant in the amount approved by the judge upon the special fund created to pay the awards and costs of said proceeding, and the fees of such commissioner so paid shall be included in the cost and expense of such proceedings. In case such commissioners are, during the same period, or parts thereof, engaged in making assessments in different proceedings, in rendering their accounts they shall apportion them to the different proceedings in proportion to the amount of time actually spent by them on the assessment in each proceeding.

Passed the Senate February 5, 1929.
Passed the House February 28, 1929.
Approved by the Governor March 7, 1929.

CHAPTER 88.
[S. B. 115.]
HIGHPWAYS.

AN ACT relating to public highways, providing for the classification, laying out, construction and/or improvement thereof, providing revenues therefor, and for the closing and restricting the use thereof in certain cases, defining the powers and duties of certain officers in relation thereto, making appropriation, prescribing penalties, and providing when the act shall take effect.

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

SECTION 1. On or before the first day of August, 1929, the county commissioners of each county in this state shall make a survey of the highway situation in their respective counties, and shall prepare a master plan for the construction and/or improvement of the county roads of their respective counties. In preparing such master plan the board shall make
a special study of the needs of its county for roads leading to and connecting directly or indirectly with state highways, including "farm to market" roads, roads connecting trade centers and connecting with each other and with the county seat, roads and highways required for transportation of school children to the various school houses within the county and roads and highways required for rural mail routes. The board shall in its plan classify certain streets, roads and highways in its county both inside and outside of the corporate limits of cities and towns within the following classes:

(a) State highways, which shall include only such highways as shall have been established as state highways by legislative enactment, and

(b) Lateral highways, which shall include such other streets and roads within the county not classified as state highways, but which lead to and connect directly or indirectly with state highways, and which can be constructed and/or improved to the standard hereinafter provided for lateral highways with the revenues which will be provided by and available for expenditure under the provisions of this act within a period of ten years from the first day of August, 1929. The plan proposed by the board shall be sketched upon a map which shall be on a scale of at least one inch to the mile, and which shall have designated upon it all the roads in the county in accordance with the classification herein required upon such map in colors appropriate as to make them readily distinguishable; and which said map shall also show the location of the various school districts of the county and the location of the different school houses in such districts.

Sec. 2. During the month of September, 1929, the board shall hold a public hearing at the county seat to consider the adoption of the classification and master plan as proposed by the board and as shown
on such map, and shall give notice of such hearing by publication in the official county paper at least two successive weeks preceding the date fixed for such public hearing. As soon as said map and master plan is prepared, the same shall be placed on display in the office of the county auditor for study and information of interested citizens of the county. Following the hearing the board shall finally adopt a master plan and map, as proposed by it or in accordance with changes the board may desire to make following such hearing. After said master plan and map shall have been finally adopted by the board, a copy of the same shall be furnished to the state highway engineer and shall be kept on file in the office of the state highway engineer; and thereafter no changes shall be made in such master plan or map except by the unanimous vote of the members of the board of county commissioners and the approval of the state highway engineer.

Sec. 3. That in addition to the excise tax required to be paid by each distributor of liquid fuel under the provisions of chapter 173 of the Laws of 1921, as amended by chapter 81 of the Laws of 1923, or heretofore, or hereafter, otherwise amended, there shall be paid to the state treasurer by every such distributor, in the manner and at the times of paying the excise taxes provided for by said acts, an excise tax of one cent per gallon on all liquid fuel sold by him.

Sec. 4. Every person, firm, or corporation, including distributors, who shall use liquid fuel for the purpose of operating motor vehicles, including motor trucks, upon the public highways of the state, or the political subdivisions thereof, upon the sale or use of which liquid fuel the additional one cent excise tax imposed by this act has not been theretofore paid, shall pay a tax of one cent per gallon in addition to the tax imposed by section 2 of chapter 81
of the Laws of 1923, or any amendments heretofore or hereafter made to said chapter, upon all such liquid fuel so used, and, insofar as such liquid fuel is concerned, shall make the same reports and pay the same taxes as and be subject to all the other provisions of this act relating to, distributors of liquid fuel: Provided, That any tourist or traveler coming into the state in a motor vehicle may transport, for his own use only, not more than twenty gallons of liquid fuel at one time and use the same for the purpose of operating such motor vehicle without the payment of said tax.

Sec. 5. Said excise tax of one cent additional per gallon shall be paid on or before the fifteenth day of each month to the state treasurer of the State of Washington, who shall issue a receipt therefor, and on the next business day after the receipt of any such excise taxes, deposit in the state treasury the balance of moneys received for such excise taxes remaining on hand at the close of the preceding business day, after making all deductions and refunding all overpayments and all other sums required to be refunded by law in the following manner: Such balance to be placed in a fund which is hereby created in the state treasury, to be known as the lateral highway fund, to the credit of each county of the state in the following manner: One-half of such fund to be credited and divided equally among all the counties of the state: and one-fourth of such fund to be credited to the respective counties in proportion to the number of registered motor vehicles in such county in the last preceding calendar year; and one-fourth of such fund to be credited to the respective counties in the proportion which the number of farms in each county bears to the total number of farms in the state as defined and enumerated in the last preceding federal census, and Provided, That one-third of any moneys to which
any first class county is entitled under the provisions of this act shall be placed in the lateral highway fund to the credit of and may be expended by the first class cities within such county, such credit to be given to and expenditure to be made by such cities in proportion to the assessed valuation of the property within such cities, and such expenditures to be made by the governing authorities of such cities for the construction and/or improvement of any arterial street or highway within such city, which leads to and connects directly or indirectly with any state highway, such expenditures to be made either independently or in conjunction with any other moneys that may be provided by such cities. All plans and specifications for any such work shall be submitted to the state highway engineer for his approval and all payments for such work shall be made upon vouchers drawn upon the lateral highway fund approved by the governing authorities of such cities and the state highway engineer, and in case of final payment to be accompanied by certificate of approval of the state highway engineer.

Sec. 6. On or before the tenth day of July in the year 1929, the state treasurer shall prepare and file with the board of county commissioners of each county an estimate of the receipts of the lateral highway fund which will be credited to such county for the ensuing year; and annually thereafter between the first and tenth days of July the state treasurer shall prepare and file with the board of county commissioners of each county a statement of the receipts of said lateral highway fund credited to such county for the preceding year.

Sec. 7. All moneys collected under the provisions of this act and credited to the respective counties shall be used and expended for the construction and/or improvement of lateral highways.
only, under the provisions of this act, and shall not be expended or obligated until and unless budgeted at the time and in the manner required by law for other county road funds, and the amount budgeted shall be based upon the statement of the state treasurer: Provided, That in Class "A" counties the board of county commissioners may, by unanimous vote, expend such proportion of the funds in the lateral highway fund to the credit of such county as the commissioners shall deem advisable, either by itself or in conjunction with other state, county, city or town or federal funds, for the construction and/or improvement of any bridge, viaduct, or highway in any city or town in such county, which will lead to and connect directly or indirectly with a state highway, but such expenditure from such fund for such purpose shall not be made unless the plans and specifications for such work shall have been submitted to and approved by the state highway engineer; and such expenditure shall not exceed such portion of moneys in said fund estimated to be available for expenditure by such county during the year the expenditure is to be made, as the assessed valuation of the property in such city or town bears to the total assessed valuation of the property in such county.

Sec. 8. Every lateral highway constructed and/or improved under the provisions of this act shall be uniformly graded to a width of not less than nine feet, shall have proper bridges, drains, culverts and shall be surfaced with macadam, stone, gravel or other suitable material at least as permanent and durable, and not less than seven feet in width. No highway shall be constructed under the provisions of this act with a grade exceeding five per cent, except where, by reason of physical conditions it is not feasible nor practicable to obtain such grades,
but in no case shall such highway be constructed with a grade greater than ten per cent.

SEC. 9. The county engineer, if there be one, shall perform all engineering work in connection with, and supervise any construction and/or improvement work prosecuted under the provisions of this act, unless the board of county commissioners shall employ a construction engineer for that purpose: or, if there be no county engineer, the board of county commissioners shall employ a construction engineer for that purpose: Provided, That where any construction and/or improvement work under this act is done within any first class city in any first class county, the city engineer of such city shall perform all engineering work in connection therewith and supervise such construction and/or improvements.

SEC. 10. Whenever the board of county commissioners shall have passed a resolution for the construction and/or improvement of any highway, under the provisions of this act, and the same shall have received the approval of the state highway engineer, a certified copy thereof shall be transmitted to the county engineer, or construction engineer appointed as aforesaid, who shall thereupon make the necessary surveys and prepare profiles, maps, plans and specifications and an estimate of the cost of construction and/or improvement of the highway or section thereof described in the resolution, making such recommendations concerning deviations from existing lines as he shall deem advisable to obtain a shorter and more direct route, or to otherwise improve such highway.

SEC. 11. Upon the completion of such profiles, maps, plans, specifications and estimate, a copy thereof shall be transmitted to the state highway engineer, who shall thereupon examine the same and
return the same to the board of county commissioners, making such changes therein or recommendations with reference thereto as he may deem advisable, and certifying his approval thereof. Upon the receipt of such profiles, maps, plans, specifications and estimate, the board of county commissioners may pass a resolution adopting the same, and that such highway or section thereof shall be improved under the provisions of this act. No resolution thereafter adopted by said board shall have the effect of rescinding or annulling the resolution so adopting such profiles, plans, specifications and estimate, unless approved by the state highway engineer. The profiles, maps, plans, specifications and estimate as finally adopted by the board of county commissioners shall be filed in its office and become a permanent record of the board, and certified copies thereof shall be transmitted to the state highway engineer and to the county engineer or construction engineer, as the case may be.

SEC. 12. Whenever the board of county commissioners shall find it necessary for the purpose of constructing and/or improving any highway, straightening it or lessening the gradients thereof, or otherwise improving the same, to acquire or appropriate lands, real estate or other property, such board is hereby authorized to acquire the same by condemnation proceedings in the manner provided by law for the appropriation of lands, real estate or other property by private corporations authorized to exercise the right of eminent domain.

SEC. 13. When the board of county commissioners shall have finally adopted the profiles, maps, plans, and specifications for the improvement and/or construction of any highway or section thereof, under the provisions of this act, said board shall advertise for bids for three successive weeks in the official newspaper of such county, and if it deem
advisable in such other newspaper or publication as it shall determine, for the construction and/or improvement of such highway or section thereof according to such profiles, maps, plans and specifications, and shall award the contract to the lowest responsible bidder, save that the board shall have the right to reject any or all bids. All contracts shall be on a form approved by the state highway engineer and shall be let on a lump sum or unit price basis. Before entering into any contract for such construction and/or improvement, it shall require a corporate surety bond in the full amount of the contract, or if the contract is to be awarded on a unit price basis, in the full amount of the total cost of said work, as determined by the unit prices bid and the estimated quantities, conditioned that the party thereto will perform the work upon the terms, within the time and in accordance with the contract, profiles, maps, plans and specifications, and that such party will indemnify the county against any direct or indirect damages that shall be suffered or claimed for injuries to persons or property during the construction and/or improvement of such highway and until the same is accepted. Each bid shall be accompanied by a certified check in a sum equal to five per cent of the amount of such bid if upon a lump sum basis, and if upon the unit price basis five per cent of the total cost as determined by the unit prices and the estimated quantities, payable to the county, which shall be forfeited to the county upon the failure of the party, for a period of twenty days after any contract is awarded to such party, to enter into a proper contract and furnish satisfactory bonds as required by this act. The contract shall provide for payment and reserve from moneys earned in accordance with the provisions of chapter 166 of the Laws of 1921. No final payment shall be made until the state highway
engineer shall have examined the work or caused the same to be examined and certify to the state auditor that such work has been fully completed in accordance with the contract and profiles, maps, plans and specifications governing such work. All payments to be made by the state upon contracts, entered into in accordance with the provisions of this act shall be made by the state treasurer from the lateral highway fund created by this act by the additional one cent excise tax upon the warrants of the state auditor issued upon the presentation of proper vouchers by the person entitled there-to, said vouchers to be approved by the board of county commissioners, and the state highway engineer and in case of final payment, to be accompanied by the certificate of the state highway engineer as aforesaid. Payments on such contracts may be made for lateral highways from the lateral highway fund in conjunction with money from the county general road and bridge fund, or from the road district fund of any road district in which the improvement or any part thereof is located, or any fund created by donation and placed in the possession of the county treasurer as a trust fund, for expenditure in connection with such improvement. Whenever any such funds are to be used in conjunction with the lateral highway fund in paying for such improvement, the county commissioners shall adopt a resolution to that effect, and shall set aside from such funds the amount to be expended from said funds on such contract, and such funds so set aside shall be held and expended for that purpose and shall not be otherwise expended or used until the completion of the work and final payment on such contract. All payments from county funds, or from funds donated and placed in the possession of the county treasurer shall be paid by the county treasurer upon warrants drawn by the county auditor,
upon presentation of proper vouchers, approved by the board of county commissioners, and the state highway engineer. The state auditor shall issue no warrant for any purpose against the lateral highway fund unless there be sufficient money to pay such warrant in the fund on which it is drawn to the credit of the county affected. No changes or additions, or payments therefor, shall be made during the progress of the work, unless the same shall have been approved by the board of county commissioners by resolution and a copy of said resolution shall have been transmitted to and approved by the state highway engineer. Whenever any contract is awarded upon the unit price basis, all extras and overruns, after having been approved by the board of county commissioners and state highway engineer shall be paid from the lateral highway fund, if there be sufficient money unobligated in said fund, or from county funds, as heretofore provided.

Sec. 14. Whenever a contract has been let for the construction and/or improvement of any highway in accordance with the provisions of this act, the contractors may and are hereby authorized to, whenever the engineer in charge of the work shall certify to the necessity thereof in writing, close any such highway or section thereof to the public, or limit the speed of vehicles thereon, by putting up a sufficient obstruction and notice to the effect that such highway is closed or that the speed of vehicles is limited thereon. When such highway shall have been so closed to the public, or the speed of vehicles limited, any person disregarding such obstruction or notice and driving, riding or walking over any portion of such highway so closed, or in case the speed of vehicles is limited, exceeding of such speed limit, shall be deemed guilty of a misdemeanor. Nothing herein contained however shall relieve the contractors of the burden of keeping highways under
construction at all times open to the public until the engineer in charge of the work shall have certified to the necessity for closing such highway or limiting the speed of vehicles thereon, and shall have filed such certificate in the office of the county auditor of the county within which such highway or section thereof is located.

Sec. 15. Whenever during the construction and/or improvement of any highway under this act, or after its completion, it may be necessary for the proper construction or maintenance thereof to open or maintain ditches or drains for the purpose of properly draining such highway, the county commissioners of the county within which such highway or section thereof is located, shall have the right to enter upon the lands adjacent thereto and to open any existing ditch or drain for the free passage of water for the purpose of draining such highway. Said county commissioners shall also be empowered to agree with the owner of any such lands upon the amount of damages, if any, sustained by him in consequence of such entry upon his lands and performance of the work hereby authorized, and the amount of damages so agreed upon shall be a road district charge and shall be audited and paid the same as other road district charges. If the county commissioners are unable to agree with such owner upon the amount of damages so sustained, the amount thereof shall be ascertained and determined and paid in the same manner as damages are ascertained, determined and paid by private corporations exercising the right of eminent domain.

Sec. 16. Whenever, under the terms of this act, any funds shall have been credited to any county in this state composed entirely of islands, the state treasurer shall quarterly, pay such funds to such county, and the same shall by such county be placed in its general road and bridge fund, and shall be
expended by such county for the same purposes, by the same officers, and in the same manner as other moneys in said general road and bridge fund; and such counties shall be entitled to no other participation in, or disbursements from the lateral highway fund created by this act.

Sec. 17. For the purpose of carrying out the provisions of this act there is hereby appropriated for the biennium ending March 1, 1931, from the lateral highway fund of the state treasury the sum of five million dollars, not, however, to exceed the amount placed in said lateral highway fund to the credit of the respective counties from the additional one cent excise tax under the provisions of this act.

Sec. 18. Nothing contained in this act shall amend, change or modify any provisions of chapter 35 of the Laws of 1911, and the amendments thereto, or prohibit the use and expenditure of moneys in the permanent highway fund, in accordance with the requirements of said chapter 35 of the Laws of 1911 and the amendments thereto, on any road, street or highway established under the provisions of this act.

Sec. 19. That this act shall take effect and be in force on and after the first day of July, 1929.

Passed the Senate February 18, 1929.
Passed the House March 4, 1929.
Approved by the Governor March 8, 1929.