CHAPTER 52.

[S. B. 51.]

BUDGETS OF TAXING DISTRICTS.

An Act relating to budgets of taxing districts.

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

Cash balance in district budgets to be indicated.

Section 1. The governing body of all taxing districts within or coextensive with any county, which are required by law to certify to a board of county commissioners, for the purpose of levying district taxes, budgets or estimates of the amounts to be raised by taxation on the assessed valuation of the property in the district, shall clearly indicate an estimate of cash balance at the beginning and ending of each budget period in said budget or estimate.

Passed the Senate February 2, 1961. Passed the House February 25, 1961. Approved by the Governor March 6, 1961.

CHAPTER 53.

[S. B. 52,]

ABOLISHMENT OF TOWNSHIPS.

An Act providing for the abolishment of townships.

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

Disorganization of county township, procedure. Initiation of Section 1. Proceedings for the disorganization of the township organization of a county may be commenced by the board of county commissioners through its filing a resolution with the county auditor directing that there be an election by the voters of the county upon the question.

Election—Date

SEC. 2. Upon the filing of the resolution the county auditor shall fix a date for holding an election thereon

which may be either a special or general election date set not later than the general election next succeeding the filing of the resolution in the office of the county auditor.

SEC. 3. Elections held under the provisions of this Election—Conduct of. act shall be conducted by the county auditor and canvassed by the county election board in the manner provided by law for the conducting and canvassing of returns of general elections within the county.

SEC. 4. If a majority of the votes cast upon the Procedure question favor disorganization of the township system of the county, the county auditor shall certify the results to the presiding judge of the superior court for the county, who shall enter an order of disorganization effective December 31st of that year and shall appoint the chairman of the board of county commissioners to act as receiver to wind up the affairs of the disorganized township.

SEC. 5. The chairman of the board of county county comcommissioners shall take possession of all the property, moneys, vouchers, records and books of the townships of the county, including those in any manner pertaining to its business, and proceed to wind up their affairs. He shall have the right to sue and be sued in all cases necessary or proper for the purpose of winding up the affairs of the townships. He is authorized to sell at public auction, after such public notice as the sheriff is required to give as to property sold on execution, all the property of the former townships, except property granted under the provisions of section 8 of this act.

missioner chairman as receiverduties.

Sec. 6. A township ordered disorganized by the court will not after the effective date of the order of disorganization levy any tax. However, the chairman of the board of county commissioners may be authorized by the court, when necessary for the extinguishment of the obligations of the township, to

Levy of taxes, limitations.

levy taxes on all taxable property therein, to receive the taxes when collected and to apply them, together with the proceeds arising from any sales of property, to the extinguishment of the obligations of the townships.

County commissioner chairman as receiver— Specific duties enumerated. SEC. 7. When an election has resulted in an affirmative vote to disorganize the townships in a county, the chairman of the board of county commissioners shall take the following actions in the order indicated:

First, he shall pay all lawful demands against the townships, and then file a final account together with all vouchers, with the clerk of the superior court;

Second, if prior to the election a tax levy has been made by one or more of the townships, for collection the year following the election, and if a pro rata reduction has been caused in the levy of any junior taxing district in the county which would not have been required had the township made no levy, the chairman shall order the county treasurer to collect the township levy and to disburse to the junior taxing district whose levy was reduced by proration the sum of money by which its levy was so reduced; if the township levy is not sufficient for such payments, any available funds to the credit of the township shall be so paid;

Third, the chairman shall pay any remaining township funds to the county treasurer to be deposited to the credit of the several taxing districts of the county (except the state and county) in the following allocations: Each such taxing district of the county shall receive a share that bears the same proportion to the total amount as its assessed valuation within the township times its authorized levy last in process of collection (excepting excess levies) bears to the total assessed valuation of such taxing districts within the township times the total author-

ized levy (excepting excess levies) of such districts. Upon approval by the court of said final account the court shall sign proper orders dissolving said township.

Sec. 8. All real property, buildings, and the fur- Disposition of nishings and equipment used in connection with township property. buildings owned by the township shall pass to the county in fee upon the effective date of the order of disorganization. Such property, as all other county property, shall be managed and controlled by the board of county commissioners: Provided, That the board shall for at least five years maintain and operate township meetings halls for community and public use.

Sec. 9. There is added to chapter 24, Laws of New section. 1951 second extraordinary session and to chapter 52.16 RCW a new section to read as follows:

Notwithstanding the limitation of millage contained in RCW 52.16.130, and in addition to any levy for the payment of the principal and interest of any tax on disoutstanding general obligation bonds and levies necorganization of townships. essary to pay the principal and interest of any coupon warrants heretofore issued and outstanding and in addition to any levy authorized by RCW 52.16.130, 52.16.140 or any other statute, if in any county where there are one or more townships in existence making annual tax levies and such township or townships are disorganized as a result of a county-wide disorganization procedure prescribed by statute and is no longer making any tax levy, the board of fire commissioners of any fire protection district within such county is hereby authorized to levy each year an ad valorem tax on all taxable property within such district of not to exceed two mills, which levy may be made only if it will not cause the combined levies to exceed the forty mill limitation.

Fire protection districts Finances.

Sec. 10. This act shall not be construed to repeal, construction amend or modify any law heretofore enacted provid-

ing a method of township disorganization in this state, but shall be held to be an additional and concurrent method providing for such purpose.

Passed the Senate February 3, 1961. Passed the House February 25, 1961.

Approved by the Governor March 6, 1961.

CHAPTER 54.

EGG DEALER'S LICENSE FEE.

An Act relating to eggs and egg products; and amending section 5, chapter 193, Laws of 1955, and RCW 69.24.170.

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

RCW 69.24.170 amended. Section 1. Section 5, chapter 193, Laws of 1955, and RCW 69.24.170 are each amended to read as follows:

Egg dealer's license. Fee— Disposition of. There shall be paid to the director with each application for an egg dealer's license an annual license fee of five dollars. The proceeds from the license fees shall be expended by the director to assist in defraying salaries and expenses incurred in the enforcement of the provisions of this chapter.

Passed the Senate January 31, 1961. Passed the House February 25, 1961. Approved by the Governor March 6, 1961.