CHAPTER 128
[Substitute Senate Bill No. 3103]
COUNTY AUDITOR DUTIES MODIFIED—PAYMENT OF COUNTY CLAIMS BY WARRANT OR CHECK PRIOR TO COUNTY LEGISLATIVE AUTHORITY APPROVAL

AN ACT Relating to counties; amending section 36.32.180, chapter 4, Laws of 1963 and RCW 36.32.180; amending section 36.22.010, chapter 4, Laws of 1963 and RCW 36.22.010; amending section 36.18.110, chapter 4, Laws of 1963 and RCW 36.18.110; amending section 36.18.120, chapter 4, Laws of 1963 and RCW 36.18.120; amending section 1, chapter 65, Laws of 1921 and RCW 4.64.010; amending section 307, page 75, Laws of 1869 as last amended by section 2, chapter 28, Laws of 1983 and RCW 4.64.030; amending section 16, chapter 98, Laws of 1979 and RCW 4.64.035; amending section 17, chapter 118, Laws of 1975–76 2nd ex. sess. as amended by section 5, chapter 59, Laws of 1983 and RCW 28A.65.480; adding a new section to chapter 42.24 RCW; and repealing section 28A.66.090, chapter 223, Laws of 1969 ex. sess. and RCW 28A.66.090.

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

Sec. 1. Section 36.32.180, chapter 4, Laws of 1963 and RCW 36.32.180 are each amended to read as follows:

At the July session, the board of county commissioners shall examine and compare the accounts and statements of the county auditor and county treasurer, aside from the regular settlement with the treasurer, and shall enter upon its record a summarized statement of the receipts and expenditures of the preceding year. ((At the January, April, July and October sessions, the board of county commissioners, together with the auditor, shall count the funds in the county treasury, and ascertain whether it contains the proper amount.)

Sec. 2. Section 36.22.010, chapter 4, Laws of 1963 and RCW 36.22.010 are each amended to read as follows:

The county auditor:

(1) Shall be recorder of deeds and other instruments in writing which by law are to be filed and recorded in and for the county for which he is elected;

(2) Shall examine and settle the accounts of all persons indebted to the county or who hold money payable into the county treasury, certify the amount to the treasurer, and give to the person paying, a discharge upon presentation and filing of the treasurer's receipt therefor, charging the treasurer with the amount;

(3) Shall keep an account current with the county treasurer, charge him with all money received as shown by his receipts issued and credit him with all disbursements paid out according to the record of settlement of the treasurer with the board of county commissioners;
(4) Shall make out and transmit to the state auditor a complete statement of the state fund account with the county for the past fiscal year certified by his certificate and seal, immediately after the completion of the annual settlement of the county treasurer with the board of county commissioners.

This statement shall show:
- The total amount of tax levy for the current year as returned on the original assessment roll;
- The amount of the supplemental taxes levied by the treasurer;
- The amount collected from delinquent tax rolls of previous years, since the last report;
- The amount of errors, double assessments, and rebates allowed on settlement of the treasurer with the board of county commissioners;
- The amount paid to the state treasurer since the last annual settlement and all such other credits as the county may be entitled to receive in abatement of state taxes;
- The balance of the delinquent tax account for the current year.

(5) Shall make a complete exhibit of the finances of the county immediately after the July settlement between the county treasurer and the county commissioners. He shall cause the exhibit to be published in some newspaper printed within the county; if there is none, he shall post the exhibit in a conspicuous place in his office.

The exhibit shall show:
- The amount of taxes assessed in the county for the preceding year for state, county, road, bridge, school, and other purposes;
- The amount of taxes collected on such assessment;
- The amount of money received from other sources;
- The amount received into the treasury;
- The amount still due and not collected;
- The number of warrants issued, the several purposes for which they were issued, the amount for each purpose, and the total amount;
- The total amount of warrants redeemed;
- The amount of outstanding warrants;
- The present condition of the treasury;
- Remarks.

(6) Shall make out a register of all warrants legally authorized and directed to be issued by any superior court cost bill, not earlier than ten days after receipt thereof, or by the board of county commissioners at any regular, adjourned, or special meeting thereof, not earlier than ten days after adjournment. He shall also make out a certified copy of the register of warrants under his hand and seal and deliver it forthwith to the county treasurer who shall record it in a book kept for that purpose. The auditor shall file and carefully preserve the original in his office for future reference. The register of warrants shall be part of the records of the county.
(7) Shall examine the books of the treasurer between the first and
tenth of each month and see that they have been correctly kept.

(8) ((Shall, with the county commissioners, count the money in the
county treasury at the January, April, July and October settlements and
make and verify statements in duplicate, showing:
   The amount of money that ought to be in the treasury;
The amount and kind of money actually therein.
(9)) As clerk of the board of county commissioners ((he)), shall:
Record all of the proceedings of the board;
Make full entries of all of their resolutions and decisions on all ques-
tions concerning the raising of money for and the allowance of accounts
against the county;
Record the vote of each member on any question upon which there is a
division or at the request of any member present;
Sign all orders made and warrants issued by order of the board for the
payment of money;
Record the reports of the county treasurer of the receipts and dis-
bursements of the county;
Preserve and file all accounts acted upon
the board;
Preserve and file all petitions and applications for franchises and record
the action of the board thereon;
Record all orders levying taxes;
Perform all other duties required
by any rule or order of the board.

Sec. 3. Section 36.18.110, chapter 4, Laws of 1963 and RCW 36.18-
.110 are each amended to read as follows:
Every salaried county and precinct officer authorized to receive fees
shall on or before the first Monday of each month and at the end of his or
her term of office submit to the county auditor a statement and copy of his
or her fee book for the month last past, duly verified as provided in RCW
36.18.150((,

Sec. 4. Section 36.18.120, chapter 4, Laws of 1963 and RCW 36.18-
.120 are each amended to read as follows:
The county auditor ((and county clerk)) shall check the statements
submitted ((them)) to the county auditor with the fee book, and the records
pertaining thereto, and if they are found to be correct shall return them af-
ther having attached thereto ((their)) the official certificates.

Sec. 5. Section 1, chapter 65, Laws of 1921 and RCW 4.64.010 are
each amended to read as follows:
In any action tried by jury in which a verdict is returned, judgment in
conformity with the verdict may be entered by the court at any time after
two days from the return of such verdict. Any motion for judgment notwithstanding the verdict, or any motion for a new trial, or any motion attacking the verdict for other causes, shall be served on the adverse party and filed with the clerk of the court within two days after the return of the verdict, and no judgment shall be entered in the cause until after the disposition of such motion. The judgment shall be in writing, signed by the judge of the court in which the action is pending, and shall be filed with the clerk and recorded in the execution docket of the court.

Sec. 6. Section 307, page 75, Laws of 1869 as last amended by section 2, chapter 28, Laws of 1983 and RCW 4.64.030 are each amended to read as follows:

All judgments shall be entered by the clerk, subject to the direction of the court, in the execution docket, and shall specify clearly the amount to be recovered, the relief granted, or other determination of the action. At the end of each judgment which provides for the payment of money, the following shall be succinctly summarized: The judgment creditor and the name of his or her attorney, the judgment debtor, the amount of the judgment, the interest owed to the date of the judgment, and the total of the taxable costs and attorney fees, if known at the time of the entry of the judgment. If the attorney fees and costs are not included in the judgment, they shall be summarized in the cost bill when filed. This information is included in the judgment to assist the county clerk in his or her recordkeeping function.

Sec. 7. Section 16, chapter 98, Laws of 1979 and RCW 26.27.160 are each amended to read as follows:

(1) The clerk of each superior court shall maintain a registry in which he or she shall enter:

(1) certified copies of custody decrees of other states received for filing to which the clerk shall assign an individual cause number.

(2) The clerk shall maintain the following at no charge as miscellaneous filings:

(a) Communications as to the pendency of custody proceedings in other states;

(b) Communications concerning a finding of inconvenient forum by a court of another state; and

(c) Other communications or documents concerning custody proceedings in another state which may affect the jurisdiction of a court of this state or the disposition to be made by it in a custody proceeding.

Sec. 8. Section 8, chapter 118, Laws of 1975-'76 2nd ex. sess. as amended by section 5, chapter 59, Laws of 1983 and RCW 28A.65.435 are each amended to read as follows:

Copies of the budgets for all local school districts shall be filed with the superintendent of public instruction (and the appropriate county
Sec. 9. Section 17, chapter 118, Laws of 1975-'76 2nd ex. sess. as amended by section 11, chapter 59, Laws of 1983 and RCW 28A.65.480 are each amended to read as follows:

(1) Notwithstanding any other provision of this chapter, upon the happening of any emergency in first class school districts caused by fire, flood, explosion, storm, earthquake, epidemic, riot, insurrection, or for the restoration to a condition of usefulness of any school district property, the usefulness of which has been destroyed by accident, and no provision has been made for such expenditures in the adopted appropriation, the board of directors, upon the adoption by the vote of the majority of all board members of a resolution stating the facts constituting the emergency, may make an appropriation therefor without notice or hearing.

(2) Notwithstanding any other provision of this chapter, if in first class districts it becomes necessary to increase the amount of the appropriation, and if the reason is not one of the emergencies specifically enumerated in subsection (1) of this section, the school district board of directors, before incurring expenditures in excess of the appropriation, shall adopt a resolution stating the facts and the estimated amount of appropriation to meet it.

Such resolution shall be voted on at a public meeting, notice to be given in the manner provided in RCW 28A.65.420. Its introduction and passage shall require the vote of a majority of all members of the school district board of directors.

Any person may appear at the meeting at which the appropriation resolution is to be voted on and be heard for or against the adoption thereof.

Copies of all adopted appropriation resolutions shall be filed with the educational service district who shall forward one copy each to the office of the superintendent of public instruction ((and the appropriate county auditor)). One copy shall be retained by the educational service district.

Sec. 10. Section 18, chapter 118, Laws of 1975-'76 2nd ex. sess. as amended by section 12, chapter 59, Laws of 1983 and RCW 28A.65.485 are each amended to read as follows:

Notwithstanding any other provision of this chapter, if a second class school district needs to increase the amount of the appropriation from any fund for any reason, the school district board of directors, before incurring expenditures in excess of appropriation, shall adopt a resolution stating the facts and estimating the amount of additional appropriation needed.

Such resolution shall be voted on at a public meeting, notice to be given in the manner provided by RCW 28A.65.420. Its introduction and passage shall require the vote of a majority of all members of the school district board of directors.

Any person may appear at the meeting at which the appropriation resolution is to be voted on and be heard for or against the adoption thereof.
Upon passage of the appropriation resolution the school district shall petition the superintendent of public instruction for approval to increase the amount of its appropriations in the manner prescribed in rules and regulations for such approval by the superintendent.

Copies of all appropriation resolutions approved by the superintendent of public instruction shall be filed by the office of the superintendent of public instruction with the educational service district (and the appropriate county auditor(s)).

**NEW SECTION.** Sec. 11. There is added to chapter 42.24 RCW a new section to read as follows:

In order to expedite the payment of claims, the legislative body of any taxing district, as defined in RCW 43.09.260, may authorize the issuance of warrants or checks in payment of claims after the provisions of this chapter have been met and after the officer designated by statute, or, in the absence of statute, an appropriate charter provision, ordinance, or resolution of the taxing district, has signed the checks or warrants, but before the legislative body has acted to approve the claims. The legislative body may stipulate that certain kinds or amounts of claims shall not be paid before the board has reviewed the supporting documentation and approved the issue of checks or warrants in payment of those claims. However, all of the following conditions shall be met before the payment:

1. The auditing officer and the officer designated to sign the checks or warrants shall each be required to furnish an official bond for the faithful discharge of his or her duties in an amount determined by the legislative body but not less than fifty thousand dollars;

2. The legislative body shall adopt contracting, hiring, purchasing, and disbursing policies that implement effective internal control;

3. The legislative body shall provide for its review of the documentation supporting claims paid and for its approval of all checks or warrants issued in payment of claims at its next regularly scheduled public meeting; and

4. The legislative body shall require that if, upon review, it disapproves some claims, the auditing officer and the officer designated to sign the checks or warrants shall jointly cause the disapproved claims to be recognized as receivables of the taxing district and to pursue collection diligently until the amounts disapproved are collected or until the legislative body is satisfied and approves the claims.

**NEW SECTION.** Sec. 12. Section 28A.66.090, chapter 223, Laws of 1969 ex. sess. and RCW 28A.66.090 are each repealed.

Passed the Senate February 28, 1984.
Passed the House February 14, 1984.
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