

CHAPTER 151.

[S. B. 131.]

RELATING TO THE LEVY OF TAXES BY COUNTIES FOR ROADS AND BRIDGES.

(The repeal of §§ 5594 to 5602, inclusive, Rem.-Bal., abolishes road poll tax law.)

AN ACT relating to the levy and collection of revenues for road and bridge purposes, limiting the expenditure thereof, declaring certain contracts void, fixing the liability for obligations incurred in excess of the limitations herein defined, and providing for the validation and retirement of existing road and bridge indebtedness, and repealing sections 5590, 5591, 5592, 5593, 5594, 5595, 5596, 5597, 5598, 5599, 5600, 5601 and 5602, Remington & Ballinger's Annotated Codes and Statutes of Washington.

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

SECTION 1. 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:

Four mills for roads and bridge.

(a) A tax of not more than four mills on the dollar on all taxable property in the county, which tax shall be kept in a fund known as the "General Road and Bridge Fund," and shall be kept separate and distinct from any other funds of the county.

Ten mills in each road district.

(b) A tax of not more than ten mills on the dollar on all taxable property in each road district previously established by the board, which tax shall be kept separate and distinct from other funds of the county in a fund for each road district known as "Road District No. county."

Fifteen per cent. may be spent in cities.

Provided, That in any incorporated city or town, fifteen per cent. of all money collected for the general road and bridge fund in such city or town may be expended inside said city or town on roads and bridges connecting with roads leading out into the country known or designated as county roads, under the supervision of the county commissioners.

SEC. 2. The expenditures from the general road and bridge fund shall be made only for the purpose of con-

structing, maintaining and repairing such county roads, bridges and wharves which are or will be main thoroughfares or lines of travel for all the inhabitants of the county, and for the purpose of purchasing operating and maintaining machinery, quarries and gravel pits used in such construction, maintenance and repair.

Limitation on expenditures from general fund.

Quarries and gravel pits.

SEC. 3. The expenditures from the road district funds shall be made only for the purpose of constructing, maintaining and repairing such roads, bridges and wharves as are situated within the road district and which shall be in the nature of branch roads or feeders to the main highways passing through the district, and for the further purpose of purchasing, operating and maintaining machinery and equipment used in such construction, maintenance and repair within the district. All bridges herein mentioned shall include all bridges of over twenty feet in length when constructed of wood or over ten feet when constructed of concrete, in counties that have or may hereafter adopt township organization.

Expenditures from district funds.

SEC. 4. All of the taxes provided for in this act shall be levied, collected and disbursed by the same officers and in the same manner as taxes levied for the county current expense fund.

General provisions applicable.

SEC. 5. The board of county commissioners shall have no power to create a debt or incur any liability, or in any way bind the county for any of the purposes mentioned in sections 2 and 3 hereof, for any amount in excess of eighty per centum of the amount levied in the fiscal year for either the general road and bridge fund or any of the district road and bridge funds, unless after deducting such eighty per centum there is cash in the particular fund against which the liability is incurred: *Provided*, however, That in case of an unforeseen catastrophe which could not have been anticipated at the time the estimates were computed for such fiscal year, the board of county commissioners shall have authority, after passing a resolution setting out the facts, to issue warrants, which together with the cash on hand, will be sufficient to take care of the particular

Only eighty per centum of levy can be expended unless more has been paid in.

Emergencies.

case, but the amount of such warrant indebtedness shall be included in the levy for the fund against which such warrants are drawn made for the next succeeding fiscal year. All contracts, authorizations, allowances, payments and liabilities to pay, made or attempted to be made in violation of this act shall be void and shall never be the foundation or basis of a claim against a county, and all officers of such county are charged with notice of the condition of the treasury of said county and the extent of the claims against the same. All county commissioners, county auditors, county treasurers and any other officers authorizing or aiding to authorize, or auditing, or allowing any claim or demand upon or against such county, or any fund thereof, in violation of any of the provisions of this act, shall be liable in person and upon their several official bonds to the county of which they are officers, or to the person or persons, corporation or corporations, damaged by such illegal authorization to the extent of his or its loss by reason of the non-payment of the claim.

Excess claims void.

Officers liable for excess claims.

Validation.

SEC. 6. All warrants outstanding issued prior to January 1st, 1913, by any county of the state against either the general road and bridge fund or any district road and bridge fund are hereby validated insofar as such warrants are invalid because of the fact that the board of county commissioners did not have authority to create any indebtedness for road and bridge purposes.

Special indebtedness fund.

SEC. 7. In any of the counties which, on the first day of January, 1913, had a warrant indebtedness in any of the road and bridge funds there is hereby created a special indebtedness fund which shall be designated as follows: "Special General Road and Bridge Indebtedness Fund,County," and "Special District Road and Bridge Fund of District Number,County." All warrants outstanding on the first of January, 1913, shall be transferred to and paid out of the special indebtedness funds hereby created. All uncollected taxes levied for the year 1912 and prior years, either for general road and bridge purposes or district road and bridge purposes,

Indebtedness.

Back taxes paid into indebtedness fund.

shall be credited as they are collected to the special indebtedness fund or the fund for which such taxes were levied.

SEC. 8. At the time of making the levy in October, 1913, for road and bridge purposes, the board of county commissioners of each county which on the first day of January, 1913, had any outstanding warrants against the general road and bridge fund, or any district road and bridge fund, shall make a levy of six mills on the dollar on all the taxable property in the county or district for each special indebtedness fund hereby created, or so much thereof as shall be necessary to pay the warrants with accrued interest in each indebtedness fund. The board of county commissioners shall continue to make such special levies in each succeeding year until all of the warrants in each special indebtedness fund are paid. When all of the warrants in each indebtedness fund are paid, with accrued interest, such fund shall be extinguished and the surplus, if any, together with all credits accruing thereto, shall be transferred to the regular general road and bridge fund or district road and bridge fund.

Indebtedness
levy six mills.

Abolishment
of indebted-
ness fund.

SEC. 9. Sections 5590, 5591, 5592, 5593, 5594, 5595, 5596, 5597, 5598, 5599, 5600, 5601 and 5602, Remington and Ballinger's Annotated Codes and Statutes of Washington are hereby repealed.

Repeals
Rem.-Bal.,
§§ 5590 to
5602, inclu-
sive ;
Pierce's
Code, 1912,
441 §§ 131
to 137.
inclusive.

Passed the Senate February 24, 1913.

Passed the House March 12, 1913.

Approved by the Governor March 21, 1913.