

CHAPTER XCIV.

[H. B. No. 185.]

PROVIDING FOR ISSUANCE OF DEFICIENCY CERTIFICATES FOR EXCESS OF ROAD WORK.

AN ACT providing for the issuance of "deficiency certificates" for excess of road work performed in the several counties of the State of Washington on account of the road property tax levied for the year 1894 and any succeeding years, and for the auditing of the same in the payment of subsequent road taxes, and declaring an emergency.

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

Excess work,
provision
to apply.

SECTION 1. That in all cases where any person, firm or corporation in any county in the State of Washington has lawfully worked out road property tax for the year 1894, or shall hereafter work out such tax for any subsequent year, in excess of the amount of road property tax charged against the real property belonging to such person, firm or corporation for such year, he or they shall, when paying such taxes as may be assessed against said property to the county treasurer, deliver to said treasurer his or their certificate for road property tax worked for such year, which was issued to him or them by the road supervisor of the district wherein such property is situated, and such county treasurer shall receive and file such certificate and shall apply the same in payment of such road property taxes as may be charged against his or their real property upon the tax roll of such county for said year.

Excess labor,
manner of
applying.

SEC. 2. Should the amount of labor so performed, as evidenced by said certificate, be in excess of the amount of road property tax extended on the tax rolls of said county for the year therein specified against the property on which the tax is desired to be paid, the county treasurer shall receive and apply such certificate to the payment of such road property tax as may be charged thereto to the amount shown upon said tax rolls, and shall indorse the amount of tax for which said certificate was received and applied upon the face thereof, and shall in his next succeeding quarterly settlement with the board of county commissioners of such county file all of said certificates so received and applied with the clerk of said board, as vouchers on the road dis-

trict fund of the road district wherein the labor was performed to the extent of the amount of the tax for which it was received in payment as shown by the tax roll for such year.

SEC. 3. It shall be the duty of the county auditor of each county, after each quarterly settlement with the county treasurer by the board of county commissioners, to issue to each person, firm or corporation filing a certificate of road property tax worked out for any year in this act specified with the county treasurer, in the manner hereinabove provided, a "deficiency certificate" for the amount of excess of said original certificate over and above the amount of road property tax for such year for which it was received by the county treasurer, as shown on the tax roll and by the indorsement upon the face of said certificate. Said "deficiency certificate" shall set forth all the facts necessary to a proper knowledge of its value and application, and, when issued and signed and sealed by the county auditor, shall be received and credited by the county treasurer of such county in payment of the road property tax of the person, firm or corporation filing the original certificate, for the same or any succeeding year or years, to the amount that may be designated thereon, in the manner and with the same effect as such original certificate: *Provided*, That no certificate, either original or deficiency, shall be received or credited in payment of any other than road property tax, nor shall they be transferred or transferable from person or persons or to any firm or corporation, but they must be presented by the original owner or his or their agent or attorney in order to secure credit thereon.

SEC. 4. It appearing that the tax for 1894 is now due and payable, and that there is urgent need that this act be passed in order that taxpayers may have an opportunity to preserve their rights: therefore, an emergency is hereby declared to exist, and this act shall be in force and effect from and after its passage and approval by the governor.

Passed the house March 4, 1895.

Passed the senate March 14, 1895.

Approved March 19, 1895.