

CHAPTER 58.

[S. H. B. 124.]

FOURTH CLASS CITIES AND TOWNS.

AN ACT relating to fourth class cities and towns; and authorizing the office of the treasurer to be combined with that of clerk, or the office of clerk to be combined with that of treasurer.

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

SECTION 1. The city or town council of any city or town of the fourth class is authorized to provide by ordinance that the office of Treasurer shall be combined with that of Clerk, or that the office of Clerk shall be combined with that of Treasurer: *Provided*, That such ordinance shall not be voted upon until the next regular meeting after its introduction and that it shall require the vote of two-thirds ($\frac{2}{3}$) of the members of the council.

City Clerk and Treasurer may be combined.

SEC. 2. In the event that the office of Treasurer is combined with the office of Clerk, the Clerk shall exercise all the powers vested in and perform all the duties required to be performed by the Treasurer, and in cases where the law requires the Treasurer to sign or execute any papers or documents it shall not be necessary for the Clerk to sign as Treasurer, but shall be sufficient if he signs as Clerk.

Procedure.

SEC. 3. In the event that the office of Clerk is combined with the office of Treasurer, the Treasurer shall exercise all the powers vested in and perform all the duties required to be performed by the clerk.

SEC. 4. The ordinance providing for combining said offices shall provide the date when the combination shall become effective, which date shall not be less than three (3) months from the date when the ordinance becomes effective; and on and after said date the office of Treasurer or Clerk, as the case may be, shall be abolished. Any city or

Effective date.

town, which as herein provided, combines the office of Treasurer with that of Clerk or the office of Clerk with that of Treasurer may terminate such combination by ordinance, fixing the time when the combination shall cease and thereafter the duties of the offices shall be performed by separate officials: *Provided*, That if the office of Treasurer was combined with that of Clerk, the Mayor shall appoint a Treasurer who shall serve until the next city election when a Treasurer shall be elected for the term as provided by law.

Passed the House February 28, 1945.

Passed the Senate March 6, 1945.

Approved by the Governor March 14, 1945.

CHAPTER 59.

[H. B. 200.]

CANCELLATION OF DELINQUENT PERSONAL
PROPERTY TAXES.

AN ACT relating to taxation and permitting and authorizing the cancellation of unpaid personal property taxes under certain conditions.

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

Cancellation
of delinquent
personal
property
taxes.

SECTION 1. The County Treasurer of any county of the State of Washington, after he has first received the approval of the Board of County Commissioners of such county, through a resolution duly adopted, is hereby empowered to petition the Superior Court in or for his county to finally cancel and completely extinguish the lien of any delinquent personal property tax which appears on the tax rolls of his county, which is more than six years delinquent, which he attests to be beyond hope of collection, and the cancellation of which will not impair the obligation of any bond issue nor be precluded by any other legal impediment that might invalidate such cancellation.