

SEC. 79. *Name of Act.* This act may be cited as the "Uniform Sales Act." To be cited as "Uniform Sales Act."

Passed the House November 25, 1925.

Passed the Senate January 5, 1926.

Approved by the Governor January 14, 1926.

CHAPTER 143.

[S. H. B. 51.]

COUNTY BUDGET.

AN ACT relating to county budgets, tax levies and expenditures, and amending Sections 5 and 6 of Chapter 164, Laws of Washington, 1923, and declaring that this act shall take effect immediately.

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

SECTION 1. That section 5, Chapter 164, Laws of Washington, 1923, be and the same is hereby amended to read as follows:

Section 5. The estimates of expenditures itemized and classified as required in section 2 hereof and as finally fixed and adopted in detail by said board of county commissioners shall constitute the appropriations for the county for the ensuing fiscal year; and the county commissioners and every other county official shall be limited in the making of expenditures and/or the incurring of liabilities to the amount of such detailed appropriation items or classes respectively: *Provided*, that upon a resolution formally adopted by the county commissioners at a regular or special meeting and entered upon the minutes, transfers or revisions within the general class of "salaries and wages" and of "maintenance and operation" may be made: *Provided further*, that no salary item shall be increased above the amount appropriated therefor. Transfers between the general classes provided in section 2 hereof shall

Amends Rem. 1923 Sup. § 3997-5.

Pierce's 1923 Sup. § 1652-5.

Appropriations.

Vetoea

Transfers within classes.

Salaries may not be increased.

not be permitted except that in the case of appropriations for the county road and bridge fund, the road district funds and the permanent highway maintenance fund any transfer between and/or among the general classes of (1) salaries and wages, (2) maintenance and operations, and (3) capital outlay may be made.

In addition to the above limitations neither the county commissioners nor any other county official shall make any expenditure and/or incur any liability, except for emergencies of the kind and in the manner provided in the second paragraph of section 6 hereof, for any of the purposes for which road and bridge or road district funds may be properly expended, for any amount in excess of eighty (80) per centum of the amount of the taxes levied for collection during the current fiscal year for either the county road and bridge fund or any of the road district funds until the cash receipts from taxation or otherwise during such current fiscal year paid into such fund against which liabilities are sought to be incurred shall exceed such eighty (80) per centum of said tax levy by an amount not less than the amount of expenditure and/or liabilities in excess of said eighty (80) per centum of said tax levy sought to be made and/or incurred.

Vetoed

Borrowed monies.

Monies received from borrowings shall be used for no other purpose than that for which borrowed except that if any surplus shall remain after the accomplishment of the purpose for which borrowed, it shall be used to redeem the county debt. Where any budget shall contain an expenditure program to be financed from a bond issue to be authorized thereafter no such expenditures shall be made or incurred until such bonds have been duly authorized.

Expenditures void if in excess of budget.

Expenditures made, liabilities incurred or warrants issued in excess of any of the detailed budget appropriations or as revised by transfer as

herein provided shall not be a liability of the county but the official making or incurring such expenditure or issuing such warrant shall be liable therefor personally and upon his official bond. The county auditor shall issue no warrant and the county commissioners shall approve no claim for any expenditure in excess of said detailed budget appropriation or as revised under the provisions hereof, except upon an order of a court of competent jurisdiction, or for emergencies as hereinafter provided. Any county commissioner, or commissioners, or county auditor approving any claim or issuing any warrant in excess of any such budget appropriation except as above provided shall forfeit to the county four-fold the amount of such claim or warrant which shall be recovered by action against such county commissioner or commissioners or auditor, or all of them, and their several sureties on their official bond.

Penalty.

Vetoed

SEC. 2. That section 6, Chapter 164, Laws of Washington, 1923, be and the same is hereby amended to read as follows:

Amends  
Rem. 1923  
Sup.  
§ 3997-6.  
Pierce's  
1923 Sup.  
§ 1652-6.

Section 6. When a public emergency other than such as are specifically described hereinafter, and which could not reasonably have been foreseen at the time of making the budget, shall require the expenditure of money not provided for in the budget, the county commissioners by unanimous vote of the commissioners present at any meeting the time and place of which all the commissioners shall have had reasonable notice, shall adopt and enter upon their minutes a resolution stating the facts constituting the emergency and the estimated amount of money required to meet the emergency, and shall publish the same, together with a notice that a public hearing thereon will be held at the time and place designated therein but which shall not be less than one week after the date of said publication, at which any taxpayer may appear and be heard for or against the

Emergency  
expenditures.

Notice and  
hearing.

expenditure of money for such alleged emergency. Such resolution and notice shall be published once in the official county newspaper, or if there be none, in a newspaper of general circulation in the county. Upon the conclusion of said hearing, if the county commissioners shall approve of said emergency expenditure, they shall make and enter upon their official minutes by a unanimous vote of all the members of the board of county commissioners an order setting forth the facts constituting the emergency, together with the amount of expenditure authorized by them therefor, which order, so entered, shall be lawful authorization for them to expend said amount for said purpose, subject, however, to the following limitations: No expenditure shall be made or liability incurred pursuant to said order until a period of five (5) days, exclusive of the day of entry of said order, shall have elapsed, during which time any taxpayer or taxpayers of such county feeling aggrieved by said order may appeal therefrom to the superior court of such county by filing with the clerk of such court a verified petition, a copy of which shall have theretofore been served upon the County Auditor of such county as clerk of the board of county commissioners. Such petition shall set forth in detail the objections of petitioner or petitioners to such order and his or their reasons why the alleged emergency does not exist. The service and filing of such petition shall operate to suspend said emergency order and the authority to make any expenditure or incur any liability thereunder until final determination of the matter by the court. Upon the filing of such petition the court shall immediately fix a time for hearing such petition which shall be at the earliest convenient date. At said hearing the court shall hear the matter *de novo* and may take such testimony as it deems necessary. Its proceedings shall be summary and in-

formal and its determination as to whether an emergency such as is contemplated within the meaning and purpose of this act exists or not and whether the expenditure authorized by said order is excessive or not shall be final.

Upon the happening of any emergency caused by fire, flood, explosion, storm, earthquake, epidemic, riot or insurrection, or for the immediate preservation of order or of public health or for the restoration to a condition of usefulness of any public property the usefulness of which has been destroyed by accident, or for the relief of a stricken community overtaken by a calamity, or in settlement of approved claims for personal injuries or property damages exclusive of claims arising from the operation of any public utility owned by the county, or to meet mandatory expenditures required by any law the county commissioners may, upon the adoption by the unanimous vote of the commissioners present at any meeting the time and place of which all of such commissioners shall have had reasonable notice, of a resolution stating the facts constituting the emergency and entering the same upon their minutes, make the expenditures necessary to meet such emergency without further notice or hearing.

Enumeration  
of emer-  
gencies.

All emergency expenditures shall be paid for by the issuance of emergency warrants which shall be paid from any monies on hand in the county treasury in the fund properly chargeable with such expenditures and the county treasurer is hereby authorized and directed to pay such warrants out of any monies in the treasury in such fund. If at any time there shall be insufficient monies on hand in the treasury to pay any of such warrants, then such warrants shall be registered, bear interest and be called in the manner provided by law for other county warrants.

Emergency  
warrants.

The county auditor shall include in the annual budget to be submitted to the county commissioners

Levy to pay  
emergency  
warrants.

the total amount of emergency warrants issued during the preceding fiscal year and the county commissioners shall include in their tax levy a levy sufficient to raise an amount equal to the total of such warrants: *Provided*, That the county commissioners, if they deem it advisable, instead of including the amount of such emergency warrants in their budget levy may fund the same or any part thereof into bonds in the manner provided by law.

Appropriations  
lapse.

All appropriations shall lapse at the end of the fiscal year: *Provided*, That the appropriation accounts shall remain open for a period of thirty days thereafter for the payment of claims incurred against such appropriations prior to the close of the fiscal year. After said period shall have expired all appropriations shall become null and void and any claim presented thereafter against any such appropriation shall be provided for in the next ensuing budget: *Provided, however*, That this shall not prevent payments upon uncompleted improvements in progress at the close of the fiscal year.

Emergency.

SEC. 3. This act is necessary for the support of the state government and its existing institutions and shall take effect immediately.

Passed the House December 15, 1925.

Passed the Senate January 6, 1926.

Approved by the Governor, with the exception of section 1, which is vetoed, January 15, 1926.