

Beginning
and end of
fiscal year.

adjusted and settled, and the auditor shall proceed without any unnecessary delay to audit, adjust and settle the same and report to the treasurer the balance found due. For the purposes of this act and for the purpose of settling all accounts between the state and the several counties of the state, the fiscal year shall be deemed to begin with the first day of July in each year, and to end with the 30th day of June of the succeeding year.

SEC. 2. All acts or parts of acts in conflict with this act shall be and the same are hereby repealed.

Approved March 10, 1893.

CHAPTER CIV.

[S. B. No. 266.]

RELATING TO DUTIES OF COUNTY TREASURER.

AN ACT to amend sections 2740, 2747 and 2748 of the Code of 1881, and section 21, page 52, Session Laws of 1885-6, relating to the duties of county treasurers, and declaring an emergency.

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

SECTION 1. Section 2740, Code of 1881, relating to the duties of county treasurers is hereby amended so as to read as follows: Sec. 2740. He shall receive all moneys due and accruing to the county and disburse the same on the proper orders issued and attested by the county auditor. Upon receipt of all moneys other than taxes he shall issue his receipt therefore [therefor] in duplicate, one of which receipts he shall deliver immediately to the person or persons making such payment, and the duplicate of such receipt must be immediately filed by such treasurer in the office of the county auditor.

County
warrants
shall be
redeemed
in order
of issue.

SEC. 2. Section 2747, Code of 1881, is hereby amended so as to read as follows: Sec. 2747. All warrants drawn on the funds of the county shall be redeemed by the treasurer in the order of their issuance.

SEC. 3. Section 2748, Code of 1881, is hereby amended so as to read as follows: Sec. 2748. The treasurer of each county must, at the regular July session of the board of county commissioners, make a verified statement to said board, showing the whole amount of his collections during the preceding year (stating particularly the source of each portion of the revenue) from all sources paid into the county treasury, the funds among which the same was distributed, together with the amount to each fund, the total amount of warrants certified to him by the county auditor, and the total amount of warrants paid by him during the same time, and the total amount of warrants remaining unpaid on the 30th day of June immediately preceding, and the funds on which the same are drawn, and generally make a full and specific showing of the financial condition of the county.

Treasurer to make a verified statement to county commissioners at July session.

SEC. 4. Section 21, page 52, session laws 1885 and 1886, is hereby amended so as to read as follows: Section 21. Each county treasurer shall attend with his books and vouchers before the board of county commissioners at the regular quarterly sessions of said board in January, April, July and October of each year and settle his accounts before said board:

County treasurer to attend quarterly sessions of commissioners.

1. For all moneys received by him, filing a certified statement, showing under separate headings amounts received from each and every source.

What the treasurer's statement must show.

2. For all moneys disbursed by him since the date of the last preceding settlement, and in such settlement the board must allow the treasurer the following credits: (1) The amount of principal and interest paid on account of redemption of warrants issued upon the several funds of the county. (2) The amount paid the state treasurer since the last preceding or quarterly settlement, as per vouchers. (3) The amount paid on account of redemption of orders issued by the several school districts of the county. (4) All claims for credits or disbursements not above specified. He shall at such settlement also present, together with such vouchers and claims for credits, a certified list of such vouchers and claims arranged numerically under the separate headings of the funds from which such vouchers have

been paid or on which such claims have accrued, or are made, which list must be checked, compared and made to correspond with the treasurer's books and vouchers by the board of county commissioners and the auditor at the time of such settlement. On completion of such comparison, such list, when found to be correct, shall be certified to by the chairman of said board and attested by the auditor, and shall, together with the vouchers and claims presented, be filed in the office of said auditor, and such county treasurer be given credit therefor on the record of proceedings of said board, said record to show the amount credited on account of each fund, and whether for principal or interest. The auditor shall thereupon deliver to the county treasurer a transcript of such order and shall forthwith proceed to credit such officer with the sums therein specified.

SEC. 5. All acts or parts of acts in conflict with this act shall be and the same are hereby repealed.

SEC. 6. An emergency is hereby declared to exist and this act shall be in force from and after its passage and approval.

Approved March 10, 1893.

CHAPTER CV.

[S. B. No. 267.]

RELATING TO DUTIES OF COUNTY COMMISSIONERS.

AN ACT amending sections 2667 and 2678, Code of Washington, 1881, relating to the duties of county commissioners, and declaring an emergency.

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

SECTION 1. Section 2667, Code of 1881, is hereby amended so as to read as follows: Sec. 2667. The board of county commissioners in the several counties in this state shall hold regular sessions at the seat of justice of their respective counties, commencing on the first Mondays of January, April, July and October, at each of which they