

## CHAPTER 45

[House Bill No. 164]

## COUNTY AUDITOR--TREASURER'S RECORDS

## COMPARISON--DUTY REMOVED

AN ACT Relating to county law; and amending section 84.56.300, chapter 15, Laws of 1961 and RCW 84.56.300.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 84.56.300, chapter 15, Laws of 1961 and RCW 84.56.300 are each amended to read as follows:

On the first Monday of January of each year the county treasurer shall balance up the tax rolls in his hands and with which he stands charged on the roll accounts of the county auditor. He shall then report to the county auditor in full the amount of taxes he has collected and specify the amount collected on each fund. He shall also report the amount of taxes that remain uncollected and delinquent upon the tax rolls, which, with his collection and credits on account of errors and double assessments, should balance his roll accounts as he stands charged. He shall then report the amount of collections on account of interest since the taxes became delinquent, and as added by him to the original amounts when making such collections, and with which he is now to be charged by the auditor, such reports to be duly verified by affidavit. (He shall also at the same time submit to the auditor his collection register, showing all taxes collected by him since the last preceding annual settlement of current and delinquent taxes. The county auditor shall thereupon proceed to compare the stub tax receipts of the treasurer with the treasurer's tax rolls and the collection register submitted to him; and shall note if the tax rolls are properly marked opposite each tract or tax with the date and number of the treasurer's receipt that he gave in discharge of any tax; if same is properly entered to the credit of each tract or tax described in such receipt; and if the description; amount; names and numbers and funds agree. The auditor shall also compare such receipts with the treasurer's cash book or collection register; upon which he is required to post them and if properly credited to the several funds; and also coincides in all respects with the tax rolls; he shall then test the footings upon the treasurer's collection register to see that no errors have been made or frauds perpetrated. He shall then satisfy himself that the interest required to be added after taxes have become delinquent has been collected and properly accounted for; and if so charge the treasurer therewith. If the treasurer's receipts in all respects are correct and true; and the collections fully and properly accounted for on the same; the auditor shall enter the credits and debits upon the treasurer's roll accounts and properly balance the same up to

date:))

Passed the House March 9, 1973.

Passed the Senate April 13, 1973.

Approved by the Governor April 20, 1973.

Filed in Office of Secretary of State April 23, 1973.

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CHAPTER 46

[House Bill No. 234]

HIGHER EDUCATION, ADMINISTRATIVE

POWERS--COMMUNITY COLLEGES

AN ACT Relating to higher education; amending section 3, chapter 279, Laws of 1971 ex. sess. and RCW 28B.15.041; amending section 28B.15.600, chapter 223, Laws of 1969 ex. sess. as amended by section 15, chapter 279, Laws of 1971 ex. sess. and RCW 28B.15.600; amending section 17, chapter 36, Laws of 1969 ex. sess. and RCW 28B.16.180; amending section 4, chapter 57, Laws of 1971 ex. sess. and RCW 28B.19.040; amending section 11, chapter 57, Laws of 1971 ex. sess. and RCW 28B.19.110; amending section 12, chapter 57, Laws of 1971 ex. sess. and RCW 28B.19.120; amending section 28B.50.040, chapter 223, Laws of 1969 ex. sess. and RCW 28B.50.040; amending section 28B.50.060, chapter 223, Laws of 1969 ex. sess. as last amended by section 14, chapter ... (HB No. ...), Laws of 1973 and RCW 28B.50.060; amending section 3, chapter 28, Laws of 1971 ex. sess. and RCW 28B.10.704; repealing sections 28B.50.560, 28B.50.620, 28B.50.630, 28B.50.650, 28B.50.670 and 28B.50.680, chapter 223, Laws of 1969 ex. sess. and RCW 28B.50.560, 28B.50.620, 28B.50.630, 28B.50.650, 28B.50.670 and 28B.50.680; creating new sections; and making effective dates.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 3, chapter 279, Laws of 1971 ex. sess. and RCW 28B.15.041 are each amended to read as follows:

The term "services and activities fees" as used in this chapter is defined to mean fees, other than general tuition and operating fees, charged to all students registering at the state's community colleges, state colleges, and universities. Services and activities fees shall be used as otherwise provided by law or by rule or regulation of the board of trustees or regents of each of the state's community colleges, state colleges or universities for the express purpose of funding student activities and programs of their particular institution.

Sec. 2. Section 28B.15.600, chapter 223, Laws of 1969 ex.