

## CHAPTER CXXXII.

[H. B. No. 484.]

RELATING TO SALARIES OF COUNTY OFFICERS OF  
COUNTIES OF THE EIGHTEENTH CLASS.

AN ACT to amend section 1582, Ballinger's Annotated Codes and Statutes of Washington, relating to salaries of officers of counties of the eighteenth class.

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

SECTION 1. That section 1582 of Ballinger's Annotated Codes and Statutes of Washington be amended Amendment. to read as follows: "County auditor, fifteen hundred dollars; county clerk, thirteen hundred and fifty dollars; county treasurer, thirteen hundred and fifty dollars; county attorney, nine hundred dollars; county sheriff, \$1,350; county superintendents of common schools, seven hundred and fifty dollars; county commissioners, four dollars per day; county assessor, four dollars per day; county surveyor, five dollars per day; county coroner, such fees as are allowed by law." Amounts allowed.

Passed the House March 13, 1901.

Passed the Senate March 14, 1901.

Approved by the Governor March 18, 1901.

## CHAPTER CXXXIII.

[H. B. No. 475.]

## PROVIDING FOR THE LEVY, COLLECTION AND PAYMENT OF ROAD POLL AND PROPERTY TAXES AND REPEALING INCONSISTENT ACTS.

AN ACT providing for the levy, collection and manner of payment of road poll and property taxes, the manner of expenditure thereof, to provide for elections to adopt the system herein provided and to repeal all laws inconsistent herewith.

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

SECTION 1. That every male person resident of this state and every person sojourning in this state for six months or more, over twenty one years and under fifty Annual road poll tax.

years of age, outside the limits of an incorporated city or town, unless by law exempt, shall annually pay a road poll tax of two dollars which shall be due and payable in money without any exemption whatsoever on the first day of March in each year or in the case of sojourners; at the expiration of six months sojourn in this state. All poll taxes shall be paid into the district funds.

Paid into district funds.

SEC. 2. The county assessors shall, annually at the time of the listing and assessment of personal property, make a separate list of all persons liable under the law to the payment of a poll tax, and shall at the same time collect from the persons listed, the tax for which such persons are liable by law and return such lists to the boards of county commissioners together with the statement of the persons who have paid and those delinquent. He shall pay all moneys collected to the county treasurer. The remaining taxes due or delinquent shall be collected by the county commissioners or as they shall direct.

Separate lists of persons liable.

Duty of assessor.

Commissioners to collect remaining taxes.

SEC. 3. Any person, firm or corporation owing money to any person from whom a poll tax or taxes is due or delinquent, may pay to any duly authorized collector of poll taxes, such amount or amounts due or delinquent and such payment shall be a discharge of the debt, to the extent of such payment, and may be pleaded in defense to any action brought for the money paid. In all actions brought by poll tax debtors for money paid as herein provided, the burden of proof that he has paid, or showing that he does not owe the tax shall be on such debtor.

Persons owing others from whom tax is due may pay delinquent.

Discharge of debt.

Actions.

SEC. 4. The county commissioners or any poll tax collector they may authorize may in the name of any county where any poll tax is sought to be collected, invoke in the collection of such tax, any process of civil procedure authorized by law. Public officers of this state shall render any service demanded by the commissioners or any collector duly authorized by them without charge of fee of any kind: *Provided*, That county commissioners may allow in the case of public officers who receive their compensation by fees, such allowance chargeable against the taxes collected as they may deem just.

Commissioners may invoke collection in civil procedure.

Services of public officers.

Proviso.

SEC. 5. Any poll taxes due or delinquent are, together with penalty and interest at the same rate as attaches to delinquent real property taxes, shall be chargeable to and shall be lien from the time such taxes are due and payable on any real or personal property of the person owing the tax. The county commissioners may certify a list of persons from whom poll taxes are due or delinquent, to the county auditor who shall extend such list or lists on the tax rolls, against the real or personal property of such tax debtor.

Poll taxes, when delinquent, a lien on personal property.

Auditor to extend on tax list.

SEC. 6. The means or methods provided in this act for the collection of poll taxes, shall be held to be concurrent and any two or more may be prosecuted at the same time.

Concurrent methods.

SEC. 7. The boards of county commissioners of the several counties of this state, shall at any of their regular sessions, divide their respective counties into not to exceed four road districts for the purpose of this act and cause a brief description thereof to be entered in the county records. [They] may change such districts but not oftener than once in any one year.

Counties to be divided into not to exceed four road districts.

SEC. 8. The boards of county commissioners shall annually, at the time of making the levy for county purposes, levy and certify to the county auditor, a tax of not more than three mills on the dollar, on all the taxable property in the county, which shall be payable in money, for the general road and bridge fund; from which fund they shall order paid such sums as may be found necessary for the construction, repair and improvement of roads and bridges.

Annual levy not to exceed 3 mills.

Repairs, etc., to be paid from this fund.

SEC. 9. The boards of county commissioners shall annually at the time of making the tax levy for general, road and bridge purposes provided for in section 6 and levy and certify to the county auditor, a tax of not more than six mills on the dollar of all of the taxable property in the road districts previously defined by them, which shall be payable in money for a road district fund, from which fund they shall order paid such sums as may be found necessary for the construction

Levy of 6 mills.

For construction purposes.

and repair of roads in the several districts where the tax is levied.

County auditors to extend taxes on roll.

SEC. 10. When taxes shall have been levied and certified for the general and district funds as provided for in the last two preceding sections, the county auditors shall extend such taxes on the tax roll of their respective counties, against all of the property subject to said levies, in the same manner as other taxes are extended.

County treasurer to collect all taxes and credit proper funds.

SEC. 11. The county treasurers shall collect all taxes on the rolls, whether poll or property taxes in money as other taxes are collected, and credit the proper funds with the amounts collected.

Road supervisor.

SEC. 12. The boards of county commissioners may appoint from among the qualified electors in each district, for such time as they may determine, with compensation not to exceed \$4.00-per-day, a road supervisor who shall enter into a bond satisfactory to the commissioners. The commissioners shall have power to remove any supervisor.

Duty of road supervisor.

SEC. 13. It shall be the duty of the road supervisor, under the direction of the county commissioners to keep the roads and bridges in his district in as good repair as the funds available will allow and keep all roads open for travel at all times and make a detailed monthly report of all work performed in his district during the previous month, to the boards of county commissioners; examine and certify all bills for labor and material in his district; and perform such other duties as may be required by the commissioners for the proper maintenance of the highways.

Detailed monthly report.

Several supervisors to meet - when.

SEC. 14. The supervisors of the several road districts shall meet with the county commissioners on the first Tuesday of the board's regular session in April, to outline the road improvements to be made.

Funds raised - expenditure thereof.

SEC. 15. All the funds in the county treasury raised by the taxation herein provided shall be expended by the county commissioners and all road and bridge construction improvement or repair, shall be made by the county commissioners in the following manner:

*First.* All road and bridge construction improvement

or repair of which the estimated cost shall be under \$50, may be let by the commissioners or they may authorize the road supervisor to let the same without bid or advertising as hereinafter provided.

Construction work—letting of same.

*Second.* In all bids, the county commissioners may require bidders upon such conditions as they may impose, before advertising for bids, to deposit with their bids certified checks or bonds, approved by the commissioners, in the sum of ten per cent. of the estimated contract price, and said amount, if the conditions are not fulfilled, shall be by the commissioners declared forfeited and shall be paid into the general road and bridge fund.

Bids shall require of bidders a deposit.

Deposit forfeited when provisions not fulfilled.

*Third.* In all road and bridge construction improvement or repair of which the estimated cost shall be more than \$50 and less than \$500, shall be let by contract by the county commissioners on plans and specifications previously prepared by them, to the lowest and best bidder, calls for said bids to be made by posting for ten days three notices in three public places as follows: One at the most public place on the route of the proposed work, one at the nearest post office to the proposed work and one at the county court house.

When contract shall be let.

*Fourth.* In road and bridge construction improvement or repair of which the estimated cost shall be more than \$500, shall be let by contract by the county commissioners on plans and specifications previously prepared by them, to the lowest and best bidder, calls for said bids to be made by posting three notices as above provided for and publication in the official county paper for not less than three consecutive weeks prior to the time set by the commissioners for the opening of bids. The county commissioners shall require a bond of the successful bidder in double the amount of the estimated cost of construction improvement or repair of roads or bridges, conditioned for the faithful performance of the contract according to law and any requirements the commissioners may impose at the time of advertising for bids.

Road and bridge construction let by contract.

Call for bids.

Bond from successful bidder.

Conditions of payment. SEC. 16. No money shall be paid by the county commissioners to exceed fifty per cent. of the value of any work done at any time until the entire work is completed by the contractor and accepted by the commissioner.

Not operative until voted upon. SEC. 17. The provisions of this act shall not become operative in any county in this state unless a majority of the qualified voters thereof shall vote in favor of adopting the system herein provided which question shall be submitted as follows:

System. *First.* The system provided for herein shall be known for the purposes of elections as "The system of collection of road taxes in money and the expenditure thereof by contract"

Petition. *Second.* Upon the petition of a number of qualified voters of any county equal to one-twentieth of the voters that voted in such county for the candidate for Governor elected at the last preceding election, the county commissioner shall submit at the next general election and place the question on the ballots for such election.

Special election — now called. *Third.* Upon the petition of a number of qualified voters of any county equal to one-tenth of the voters that voted in such county for the candidate for Governor elected at the last preceding election, the county commissioners shall call a special election to be held in not less than thirty and not more than ninety days, provide ballots and submit the question at such special election.

Adoption. SEC. 18. If a majority of the voters voting at any election in any county, vote in favor of the adoption of the provisions of this act, thereupon the provisions of this act shall become operative in such county, this act shall receive a liberal construction to effect its objects and all laws relating to any other system shall be superseded by the provisions of this act.

Passed the House March 11, 1901.

Passed the Senate March 14, 1901.

Approved by the Governor, March 18, 1901.