

responsible bidder, in accordance with the terms of RCW 39.24.010: PROVIDED, That where the cost of work to be done or materials, supplies, or equipment to be purchased involves the construction or improvement of any fire station or other buildings the same shall be done by contract after call for bids whenever the estimated cost exceeds one thousand dollars. Notice of the call for bids shall be given by posting notice thereof in three public places in the district and by publication once each week for two consecutive weeks, said posting and first publication to be at least two weeks before the date fixed for opening of the bids, and such publication to be in a newspaper of general circulation within the district. The commissioners shall have the power by resolution to reject any and all bids and make further calls for bids in the same manner as the original call. If no bid is received on the first call, the commissioners may readvertise and make a second call, or may enter into a contract without any further call.

Passed the Senate February 18, 1972.

Passed the House February 18, 1972.

Approved by the Governor February 23, 1972.

Filed in Office of Secretary of State February 24, 1972.

CHAPTER 102

[Engrossed Senate Bill No. 293]

TAXATION--COUNTY REVALUATION PROGRAMS,  
LOCAL GOVERNMENT COST SHARING

AN ACT Relating to revenue and taxation; amending chapter 4, Laws of 1963; and adding a new section to chapter 30.40 \*[36.40] RCW. BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. Section 1. There is added to chapter 4, Laws of 1963 and to chapter 36.40 RCW a new section to read as follows:

In each year that the state provides financial aid to the counties for a county revaluation program, the county-assumed portion of the costs of such revaluation program including administrative costs, but excluding any costs pertaining to the development of new data processing programs, shall be shared by all local taxing districts within the county authorized to make levies pursuant to RCW 84.52.050. Such sharing shall be for those costs incurred during 1972 and 1973 only. For the years 1972 and 1973 during which, such state financial aid is received, the county treasurer shall compute the proportionate amount of the county-assumed portion of the costs of revaluation in direct proportion to the ratio of basic property tax as authorized by RCW 84.52.050 levied on behalf of each local

taxing district each year, and he shall, on December 31 of those years, bill each local taxing district the amount so computed. The treasurer shall collect said bill by deducting said amount from the next year's tax receipts and place the deducted sums in a special fund to be used solely for the expenses and costs of the administration of the revaluation program: PROVIDED, That the sum deducted from the basic millage for common schools shall be excluded and not considered as revenue in the computation of the school equalization formula pursuant to RCW 28A.41.130. A copy of the assessor's portion of the preliminary county budget shall be sent to each local taxing district affected by the provisions of this section at the time such budget is prepared.

This section shall expire on December 31, 1974.

Passed the Senate February 20, 1972.

Passed the House February 20, 1972.

Approved by the Governor February 23, 1972.

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CHAPTER 103

[Substitute Senate Bill No. 355]

MOTOR VEHICLE FUND DISTRIBUTION--ALLOCATION FACTORS  
--PATHS AND TRAILS, PEDESTRIANS, EQUESTRIANS, BICYCLISTS

AN ACT Relating to motor vehicles; amending section 46.68.120, chapter 12, Laws of 1961 as last amended by section 75, chapter 32, Laws of 1967 and RCW 46.68.120; amending section 46.68.070, chapter 12, Laws of 1961 and RCW 46.68.070; amending section 46.68.130, chapter 12, Laws of 1961 as last amended by section 6, chapter 91, Laws of 1971 1st ex. sess. and RCW 46.68.130; adding new sections to chapter 130, Laws of 1971 ex. sess. and to chapter 47.30; and declaring an emergency.

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

Section 1. Section 46.68.120, chapter 12, Laws of 1961 as last amended by section 75, chapter 32, Laws of 1967 and RCW 46.68.120 are each amended to read as follows:

Funds to be paid to the counties of the state shall be subject to deduction and distribution as follows:

(1) Three-fourths of one percent of such sums shall be deducted monthly as such sums accrue and set aside for the use of the state highway commission and the county road administration board for the supervision of work and expenditures of such counties on the county roads thereof: PROVIDED, That any moneys so retained and not