

CHAPTER CXIX.

[S. B. No. 265.]

RELATING TO THE DUTIES OF COUNTY AUDITORS.

AN ACT amending sections 2710, 2712, 2571, 2713, 2714, 2717, 2718, 2720, 2726, 2727 and 2728 of the Code of 1881, and repealing section 2721, Code of 1881, as amended by subdivision 9 of section 1, page 45, session laws of 1883, laws of the Territory (now State) of Washington, relating to the duties of county auditors, and declaring an emergency.

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

SECTION 1. Section 2710, Code of 1881, relating to the duties of county auditors, is hereby amended so as to read as follows: Section 2710. He shall audit all claims, demands and accounts against the county which by law are chargeable to said county, except such cost or fee bills as are by law to be examined or approved by some other judicial tribunal or officer. Such claims as it is his duty to audit shall be presented to the board of county commissioners for their examination and allowance. For claims allowed by the county commissioners, as also for cost bills and other lawful claims duly approved by the competent tribunal designated by law for their allowance, he shall draw a warrant on the county treasurer, made payable to the claimant or his order, bearing date from the time of and regularly numbered in the order of their issue, and he shall carefully keep proper warrant books, and when a warrant is issued the stub shall be carefully retained, upon which shall be recorded the number, date, name of payee, amount, nature of claims or services briefly stated and by whom allowed. He shall also retain all original bills and indorse thereupon claimant's name, nature of claim, the action had and if warrant be issued, dating and numbering said voucher or claim the same as the warrant. Nothing herein contained shall prevent claimants, at the time of issuing said warrants, from having the same broken, or issued in smaller warrants by the said auditor, using two or more warrants in lieu of one. In all such cases, however, when broken warrants are issued, the auditor issuing the same is required to preserve as many stub entries as

To audit
claims.

Warrant book.

Original bills
to be retained.

he issues broken warrants, noting upon such stub the claim for which issued, the same as in other cases, together with a note of the number of broken warrants which aggregate the amount of the entire claim allowed: *Provided*, No single warrant shall be issued for a greater amount than five hundred dollars: *Provided further*, That the above restrictions shall not apply to warrants issued when there is cash on hand in the county treasury to pay the same on presentation. All claims of the county auditor against the county for services shall be audited and allowed by the board of county commissioners as other claims are audited and allowed. Said warrants shall in all respects be audited, approved, issued, numbered, registered and paid the same as any other county warrant. The words "county warrant," as herein designated, shall be synonymous with "county order" or "county scrip." In this as well as in all other laws of this state, such terms are convertible, and shall be considered to mean one and the same thing.

SEC. 2. Section 2712, Code of 1881, is hereby amended as follows: Sec. 2712. He shall keep an accurate account current with the treasurer of the county and shall charge him with all moneys received as shown by his receipts issued, and shall credit him with all disbursements on account of moneys paid out according to the record of the settlements of said treasurer with the board of county commissioners.

SEC. 3. Section 2571, Code of 1881, is hereby amended so as to read as follows: Sec. 2571. Immediately after the completion of the annual settlement of the treasurer with the board of county commissioners of each county, the county auditor shall make out and transmit to the state auditor a full and complete verified statement of the state fund account with the county for the past fiscal year. Said statement shall show—(1) The total amount of tax levy for the current year as returned on the original assessment roll. (2) The amount of the supplemental taxes levied by the treasurer. (3) The amount collected from delinquent tax rolls of previous years, since last report. (4) The amount of errors, double assessments and rebates allowed on settlement of treasurer with the board of county

Proviso.

Account current to be kept with county treasurer.

County auditor to render verified statement to the state auditor; what to contain.

commissioners. (5) The amount paid to state treasurer since the last annual settlement, and all such other credits as the county may be entitled to receive in abatement of state taxes. (6) The balance of delinquent tax account for the current year. Said statement shall be verified by the certificate and official seal of the county auditor. The state auditor, upon receipt of such verified statement, shall proceed from the data furnished to balance up the county's account with the state for the current year, and credit the delinquent tax accounts of previous years, respectively, as shown to have been collected.

SEC. 4. Section 2713, Code of 1881, is hereby amended so as to read as follows: Sec. 2713. He shall, immediately after the July settlement between the county treasurer and the county commissioners, make out a full and complete exhibit of the finances of the county. Such exhibit shall be made out immediately after the July term of said board of county commissioners, and the county auditor shall cause the same to be published in some newspaper, if any is printed within the county; if not, he shall post the same in a conspicuous place in his office.

Exhibit of
county
finances to
be published.

SEC. 5. [Section] 2714, Code of 1881, is hereby amended so as to read as follows: Sec. 2714. Such exhibit shall show—(1) The amount of taxes assessed in the county the preceding year for state, county, road, bridge, school and other purposes. (2) The amount of taxes collected on such assessment. (3) The amount of money received from other sources. (4) The amount received into the treasury. (5) The amount still due and not collected. (6) The number of orders issued, the several purposes for which they were issued, the amount for each purpose and the total amount. (7) The total amounts of orders redeemed. (8) The amount of outstanding orders. (9) The present condition of the treasury. (10) Remarks.

What the
exhibit is
to show.

SEC. 6. Section 2717, Code of 1881, is hereby amended so as to read as follows: Sec. 2717. Auditors and their deputies are authorized to administer oaths necessary in the performance of their duties and in all other cases where oaths are required by law to be administered and to take acknowledgments of deeds and other instruments in writ-

Authorized
to admin-
ister oaths in
performance
of duties.

ing: *Provided*, That any deputy of any county auditor, in administering such oath or taking such acknowledgment, shall certify to the same in his own name as deputy, and not in the name of his principal, and shall attach thereto the seal of the office in which he is deputy: *Provided*, That all oaths administered or acknowledgments taken by any deputy of any county auditor certifying to the same in the name of his principal by himself as such deputy, prior to the taking effect of this act, be and the same are hereby legalized and made valid and binding. Proviso.

SEC. 7. Section 2718, Code of 1881, is hereby amended so as to read as follows: Sec. 2718. It shall be the duty of the county auditor, not earlier than ten days after the adjournment of the board of county commissioners, at any regular, adjourned or special term of said board, and not earlier than ten days after the receipt of any superior court cost bill, to make out a register of all warrants legally authorized and directed to be issued by such board of county commissioners or such cost bill and to make out under his hand and seal of office a certified copy of such register of warrants, and to forthwith deliver the same to the treasurer of the county, who shall record the same in a book to be kept by him for that purpose, and file and carefully preserve the original in his office for future reference. The register of warrants hereby authorized to be made by the county auditor shall be part of the records of such county and shall have all the force and effect of the same. To make a register of warrants.

SEC. 8. Section 2720, Code of 1881, is hereby amended so as to read as follows: Sec. 2720. The board of county commissioners and county auditor must, at the January, April, July and October settlements with the county treasurer, count the money in the county treasury, and make and verify in duplicate statements, showing—(1) The amount of money that ought to be in the treasury; (2) the amount and kind of money actually therein. County commissioners and auditor to count money in the treasury quarterly.

SEC. 9. Section 2721, Code of 1881, as amended by subdivision 9 of section 1, page 45, session laws of 1883, is hereby repealed.

SEC. 10. Section 2729 [2726], Code of 1881, is hereby amended so as to read as follows: Section 2729 [2726].

For the purpose of recording deeds and other instruments of writing, required or permitted by law to be recorded, the county auditor shall procure such books for records as the business of the office requires. He has the custody of and must keep at all times in his office all books, records, maps and papers deposited with him as such officer.

Recording.

SEC. 11. Section 2727, Code of 1881, is hereby amended so as to read as follows: Sec. 2727. He must, upon the payment of his fees for the same, record separately in large and well bound books in a plain hand—(1) Deeds, grants and transfers of real property, mortgages and releases of mortgages of real estate, powers of attorney to convey real estate, and leases which have been acknowledged or proved. (2) Marriage contracts. (3) Official bonds. (4) Instruments describing or relating to the separate property or community interest of married women. (5) Patents to lands and receiver's receipts, whether for mineral, timber, homestead or preëmption claims or cash entries. (6) Certificates of sales for county or municipal taxes. (7) All such other papers or writings as are required by law to be recorded and such as are required by law to be filed if requested so to do by the party filing the same: *Provided*,

Proviso.

That any person or persons, corporation or corporations shall, before presenting to the county auditor for record, any deed, conveyance or voluntary encumbrance of any real property, or any plat or townsite or instrument affecting the same, first apply to the county treasurer for a certificate that all taxes theretofore levied and which have become a charge on said property according to the books and records of his office, have been fully paid and discharged. Upon such application the county treasurer shall ascertain from such books and records if all such taxes are paid, and if so, he shall certify over his official signature to said payment, or, if the land described has been sold to an actual purchaser for taxes, he shall add "by sale of land described within." Such certificate shall be entered upon the instrument desired to be recorded, and unless such statement is made upon such deed or other instrument, the auditor shall refuse to receive or record the same: *Provided*, That sheriff's or referee's certificates of sale on

execution, or decrees or foreclosures of mortgages may be recorded by the auditor without any such certificate from the county treasurer: *Provided further*, That when the owner or owners of any real property desire to convey any portion of the same less than the whole, said county treasurer shall ascertain, as nearly as may be, the proportion of the tax due (if any) upon such portion desired to be conveyed, as compared with the whole, and shall, upon the payment of such portion, certify to the same in the manner above described.

SEC. 12. Section 2728, Code of 1881, is hereby amended Index, what to show. so as to read as follows: Sec. 2728. Every auditor must keep a general index, direct and inverted. The direct index shall be divided into seven columns, and with heads to the respective columns, as follows: Time of reception, grantor, grantee, nature of instrument, volume and page where recorded, remarks, description of property. He shall correctly enter in such index every instrument concerning or affecting real estate which by law is required to be recorded, the names of grantors being in alphabetical order. The inverted index shall also be divided into seven columns, precisely similar, except that "grantee" shall occupy the second column and "grantor" the third, the names of grantees being [in] alphabetical order. For the purposes of this act, the term "grantor" shall be construed to mean any person conveying or encumbering the title to any property, or any person against whom any lis pendens, judgment, notice of lien, order of sale, execution, writ of attachment, or claims of separate or community property shall be placed on record. He shall also keep a well bound book in which shall be platted all maps of towns, villages, or additions to the same within the county, together with the description, legend, acknowledgment or other writing thereon. He shall keep an index to such book of plats, which shall contain the name of the town, village or addition. He shall also enter in the general index above referred to, the name of the party or parties platting such town, village or addition in the column prescribed for "grantors," describing the grantee in such case as "the public": *Provided*, That the auditor shall not

Proviso.

receive or record any such plat or map until the same shall have been approved by the mayor and common council of the municipality in which the property so platted be situated, or if such property be not situated within any municipal corporation, then such plat must be first approved by the board of county commissioners of such county: *Provided further*, That the auditor shall not receive for record any plat, map or subdivision of land bearing a name the same or similar to the name of any map or plat already on record in his office.

SEC. 13. All acts or parts of acts in conflict with this act shall be and the same are hereby repealed.

Emergency.

SEC. 14. An emergency is hereby declared to exist, and this act shall be in force on and after its passage and approval.

Approved March 11, 1893.

CHAPTER CXX.

[H. B. No. 340.]

CONCERNING INSANE PERSONS AND PERSONS NON COMPOS MENTIS RESIDING OUT OF THE STATE.

AN ACT concerning insane persons and persons *non compos mentis* residing out of the State of Washington; prescribing a mode of procedure for the control and management of the estates and property of such persons and the payment of their debts, and declaring an emergency.

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

SECTION 1. Whenever any insane person or person *non compos mentis* who resides without this state, and who shall have no guardian within this state, or, if he or she has a foreign guardian, the said guardian may file an authenticated copy of his letters of guardianship in the office of the clerk of the superior court of any county in this state in which there may be property of his ward, and upon the filing of such authenticated copy of his letters of

Guardian to
file letters of
guardianship.