

Tax levy
to pay
debts.

Delinquent
taxes.

order the board of county commissioners from year to year to levy a tax on the taxable property within the boundaries of the disincorporated town until such time as the indebtedness and liabilities of the town are paid. All delinquent taxes at the date of disincorporation shall when collected be applied first to the payment of the indebtedness of the town and any balance remaining on hand from the collection of delinquent taxes or from taxes levied as hereinabove provided, after the payment of the indebtedness, shall be placed to the credit of the school district in which such town is situated.

Passed the House December 15, 1925.

Passed the Senate December 28, 1925.

Approved by the Governor January 5, 1926.

CHAPTER 77.

[H. B. 100.]

FORMATION OF CONSOLIDATED JOINT SCHOOL DISTRICTS.

AN ACT relating to the formation of consolidated joint school districts.

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

Formation.

How
determined.

SECTION 1. Consolidated joint school districts may be formed by the consolidation of contiguous school districts, including districts in incorporated cities and towns except cities of the first class, lying in two or more counties. Whenever it shall appear desirable to the county superintendents of the various counties affected, that two or more such districts shall be consolidated, such superintendents may, by unanimous vote, submit to the qualified electors of such districts the question of whether such consolidation shall be had and for that purpose such superin-

tendents are authorized at any time by unanimous vote to call a special election of the voters of such district. Each superintendent shall give at least ten (10) days' notice of such election in the district or districts included in his county, by causing to be posted written or printed notices thereof in at least three (3) public places in each district, one of which shall be the school house, if there be one. Such notice shall be in the form prescribed by law for notices of general annual school elections, shall state the object of the election, and shall be signed by each county superintendent. The ballots used at said election shall contain the words "For Consolidation" and "Against Consolidation," in such form that the voter may have an opportunity to vote for or against the proposed consolidation. Save as otherwise herein expressly provided, such elections shall be held in the same manner as are general annual school elections: *Provided*, That there shall be a separate election in each district.

Notice of
election.

SEC. 2. The vote in each district shall be canvassed by the election officers, and a certificate of the result thereof, together with copies of the poll sheets, shall be forwarded to the county school superintendent of the county in which the district is located. Within thirty (30) days after said election, the county school superintendents of the counties affected shall, at a joint meeting, determine whether or not the proposal to consolidate has been approved by a majority of the voters of each district proposed to be consolidated, voting upon the question. If they shall find that such proposal has been so approved, they shall enter that fact upon the records of their several offices, and shall thereupon proceed to organize and establish a joint consolidated school district.

Canvass of
votes.

SEC. 3. When two or more districts are consolidated under the provisions of this act, the directors

Directors. of the several districts so consolidated shall constitute the board of directors of the new district, and shall have all the powers conferred by law upon school district directors other than those of the first class, until the next annual school election, at which time there shall be elected three directors for said district. Annual school elections of such districts shall be conducted in the manner prescribed by law for school districts of the second class: *Provided*, That in case of conflict such elections shall be held in the manner prescribed by law for school districts in the county to which such district belongs. Such board of directors shall have power to appoint a clerk who shall possess the same powers and be entitled to the same privileges as clerks of school districts other than those of the first class.

Directors. SEC. 4. Every director of a joint consolidated school district shall file his certificate of election and oath of office, or certified copies thereof, with the county superintendents of the various counties in which the territory embraced in said district is located, together with his signature. Vacancies in the office of a director of a joint consolidated school district shall be filled by appointment by the county superintendent in whose county the former incumbent resided, and a copy of such appointment with the oath of office endorsed thereon, shall be filed in the office of each county superintendent.

Certificate of election.

Vacancies.

District number. SEC. 5. The county superintendents of said counties shall jointly designate such joint consolidated district by a separate number for each county in which any portion of the territory of such district may lie. They shall also make and keep a correct transcript of the entire boundaries of such district, and shall certify said transcript to the county treasurer and county auditor of such county, and all transfers of territory to or from such joint consoli-

Boundaries.

dated district shall likewise be certified by such officers. A map of all joint consolidated districts shall be filed by said superintendents with the superintendent of public instruction within thirty (30) days after the formation of any such districts, which map shall indicate the number by which the district is designated in each county and also the location of the school-houses in said district. Said map shall be certified to by all the county superintendents in whose counties any part of such joint consolidated districts shall be embraced.

Map of
districts.

SEC. 6. After a joint consolidated school district has been formed, all transfers of territory to and from said district shall be made by mutual agreement between the county superintendents of the several counties in which the territory of said district shall be embraced, and all notices of such transfers, shall be signed by all county superintendents of the counties affected.

Transfers of
territory.

SEC. 7. Each school district composing said joint consolidated district shall retain its corporate existence, so far as necessary for that purpose, until its indebtedness has been paid in full, and the county commissioners of the county in which any such component district is located shall have the power, and it shall be their duty, to provide by appropriate levies upon taxable property in such component district for the payment of such indebtedness: *Provided*, That when such indebtedness is paid, said fact shall be entered upon the records of the district and reported to the county superintendent of the county in which the district is located.

Indebtedness
of district
units.

Tax levies.

SEC. 8. It shall be the duty of the assessor of each county, a portion of which is included within a joint consolidated district, to annually certify to the board of county commissioners of his county, the

Duty of
county
assessor.

Taxable
property
certification.

aggregate assessed value of all the taxable property in such county situated in such school district as appears from the last assessment roll of his county. For the purpose of taking record of attendance, issuing of warrants, apportionment of funds, approval of building plans, segregation of estimates, and other matters of administration, the district shall be considered as belonging to the county in which is located taxable property included within the district of the greatest assessed value, as shown by the assessment rolls.

Tax to be
levied.

SEC. 9. The amount of tax to be levied upon property of a district situate in one county shall be in such ratio to the whole amount levied upon the property in the entire district as the assessed valuation of the property in such county bears to the assessed valuation of the property in the entire district.

Estimates
of funds
required.

The board of directors of such consolidated district shall annually, at a meeting preceding the annual tax levy for state and county purposes, report to the county superintendent of the county to which the district belongs under the provisions of Section 8 hereof, an estimate in detail of the amount of funds which will be required by the district for all purposes for the ensuing year. The county superintendent shall thereupon, after deducting from said estimate estimated receipts from other sources, apportion to each county its proportionate share of such estimated expenditure, which apportionment shall be made upon the same basis as is provided in this section for the apportionment of tax levies, and shall forward to each board of county commissioners of each county a certificate setting forth the sum apportioned to that county, together with copies of all other certificates forwarded by him to other boards of county commissioners.

County
apportion-
ment of
expenditures.

SEC. 10. Upon receipt of such certificate, it shall be the duty of the board of county commissioners of each county at the time provided by law for the levy of state and county taxes, to thereupon determine the rate of taxation necessary to be levied upon property in said district which is situated in such county, such rate to be sufficient to meet the proportion of taxes necessary to be raised in such county for the expenses of the district, as shown by the certificate of the county superintendent, and to levy and collect a tax in the amount thereof. Such taxes shall be assessed, levied and collected in the same manner and at the same time as county taxes are assessed, levied and collected, and the taxes so received shall be forwarded by the collecting officer to the county treasury of the county to which the district belongs, and said county treasury is hereby declared to be the legal depository of such school district. Save as otherwise provided in this act, the same limitations and conditions with respect to tax levies shall apply to levies made under this act as are provided by law for school districts of the second class.

Rate of
taxation.Assessment
collection.

Depository.

SEC. 11. In the apportionment of county funds the joint consolidated district shall draw its regular attendance credit from each county on the basis of pupils residing therein. In determining the number of teachers to be allotted to each county for purposes of apportionment of county funds the schools of the district shall be classified as joint schools and unit schools. A unit school shall be one wherein all the pupils are resident of the county in which such school is located, and a joint school shall be one in which there are pupils from more than one county. The teachers of each unit school shall draw apportionment credit from the county in which such school is located. The total number of teachers of joint schools shall be divided by the number representing the proportion of pupils in average daily attendance

Apportion-
ment of
county
funds.

Apportionment of state funds.

in joint schools from each county to the total number of pupils in average daily attendance in all joint schools of the district. The number of teachers of joint schools for purposes of apportionment in each county shall be the nearest integral number to the result so obtained: *Provided*, That if the joint district shall employ only one teacher such teacher shall, for purposes of county apportionment, be allotted to the county to which the district belongs for apportionment of state funds.

Transfer of funds to district.

SEC. 12. The county treasurer of each county, other than the county to which the district belongs, shall transfer quarterly all moneys belonging to said district, including state and county apportionments, to the treasurer of the county to which the district belongs, and the same shall be placed to the credit of said district, and expended in the same manner as are funds of districts located entirely within the county.

Reports to county superintendents.

SEC. 13. All reports from joint consolidated districts shall be made in full to the county superintendents of each county affected thereby: *Provided*, That any county superintendent may order the segregation of any items of such report so as to show separately the number or amounts from each county affected thereby.

Powers and duties of districts.

SEC. 14. Except as herein otherwise provided, joint consolidated school districts, and the officers thereof, shall possess all the powers and be subject to all the duties now vested in or imposed upon school districts of the second class, and the officers thereof.

County officers: Duties.

Wherever existing laws relating to districts of the second class or school districts in general shall provide for any action by county officers, such action, if required to be performed in behalf of a joint consolidated school district, shall, except as herein

otherwise provided, be performed by the proper officer of the county to which the district belongs as determined in accordance with section 8 of this act.

Passed the House December 11, 1925.

Passed the Senate December 22, 1925.

Approved by the Governor January 5, 1926.

CHAPTER 78.

[H. B. 172.]

PROTECTION OF GEO-DUCKS.

AN ACT relating to geo-ducks, and providing penalty.

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

SECTION 1. It shall be unlawful at any and all times for a period of three years from the date when this act takes effect for any person to catch, take or possess any geo-duck in the State of Washington. Closed season.

SEC. 2. Any person violating the provision of this act shall be deemed guilty of a misdemeanor. Penalty.

Passed the House December 15, 1925.

Passed the Senate December 28, 1925.

Approved by the Governor January 5, 1926.