

Manufacture
of slugs for
operation.

Misde-
meanor.

to receive lawful coin of the United States of America in connection with the sale, use or enjoyment of property or service, or who, knowing or having cause to believe, that the same is intended for unlawful use, shall manufacture for sale, or sell or give away any slug, device, or substance whatsoever intended or calculated to be placed or deposited in any coin-box telephone or other such receptacle, depository or contrivance, shall be guilty of a misdemeanor.

Passed the House March 13, 1929.

Passed the Senate March 13, 1929.

Approved by the Governor March 21, 1929.

CHAPTER 185.

[H. B. 277.]

IRRIGATION DISTRICTS.

AN ACT relating to irrigation districts, providing for the issuance of warrants, fixing the powers and duties of certain officers in relation thereto, and relating to irrigation district assessments on tolls and charges levied by irrigation districts, providing for the collection thereof, and the taxation of lands sold by irrigation districts, and amending Sections 18, 22, 29, 36 and 37 of an act entitled "An Act providing for the organization and government of irrigating districts, and the sale of bonds arising therefrom, and declaring an emergency," approved March 20, 1890.

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

Amends
Laws of
1889/90.

SECTION 1. That section 22 of an act entitled "An act providing for the organization and government of irrigating districts, and the sale of bonds arising therefrom, and declaring an emergency", approved March 20, 1890, Laws of 1889/90, pages 683 to 684, as amended by chapter 243 of the Laws of 1927, pages 373 to 376, be amended to read as follows:

Section 22. The board of directors shall in each year before said roll is delivered by the secretary to the respective county treasurers, levy an assessment sufficient to raise the ensuing annual interest on the outstanding bonds, and all payments due or to become due in the ensuing year to the United States or the State of Washington under any contract between the district and the United States or the State of Washington accompanying which bonds of the district have not been deposited with the United States or the State of Washington as in this act provided. Beginning in the year preceding the maturity of the first series of the bonds of any issue, the board must from year to year increase said assessment for the ensuing years in an amount sufficient to pay and discharge the outstanding bonds as they mature. Similar levy and assessment shall be made for the expense fund which shall include operation and maintenance costs for the ensuing year. The board shall also at the time of making the annual levy, estimate the amount of all probable delinquencies on said levy and shall thereupon levy a sufficient amount to cover the same and a further amount sufficient to cover any deficit that may have resulted from delinquent assessments for any preceding year. The board shall also, at the time of making the annual levy, estimate the amount of the assessments to be made against lands owned by the district, including local improvement assessments, and shall levy a sufficient amount to pay said assessments. All lands owned by the district shall be exempt from general state and county taxes: *Provided, however,* That in the event any lands acquired by the district by reason of the foreclosure of irrigation district assessments, shall be by said district resold on contract, then and in that event, said property and contract shall be by the county assessor immediately placed upon the tax rolls for

Annual
assessment
to pay bond
interest.

Assessment
to pay
bonds.

Levy to
cover delin-
quencies.

District
lands
exempt from
general
taxes.

taxation for general state and county taxes as real property and shall become subject to general state and county taxes from and after the date of said contract, and the secretary of said irrigation district shall be required to immediately report such sale within ten days from the date of said contract to the county assessor who shall cause the same to be entered on the tax rolls as of the first day of March following.

Surplus fund.

Funds, created.

Fiscal agents for United States or state.

The board may also at the time of making the said annual levy, levy an amount not to exceed twenty-five per cent of the whole levy for the said year for the purpose of creating a surplus fund. This fund may be used for any of the district purposes authorized by law. The assessments, when collected by the county treasurer, shall constitute a special fund, or funds, as the case may be, to be called respectively, the "Bond Fund of Irrigation District", the "Contract Fund of Irrigation District", the "Expense Fund of Irrigation District", the "Coupon Warrant Fund of Irrigation District", the "Surplus Fund of Irrigation District": *Provided*, That in districts acting as fiscal agent for the United States or the State of Washington such assessments may also be paid to the secretary of such districts when so authorized by the board of directors and under such rules and regulations as the board may adopt. The secretary shall issue a receipt for such payments and shall be accountable on his official bond for the safe keeping of such funds and shall remit the same at least once each month to the treasurer of the county wherein the land is located on which payment was made. Upon receipt of such funds the county treasurer shall issue his official receipt therefor in like manner as though payment had been made direct to him by the land owner.

If the annual assessment roll of any district has not been delivered to the county treasurer on or before the 15th day of January in the year 1927, and in each year thereafter, he shall notify the secretary of the district by registered mail that said assessment roll must be delivered to the office of the county treasurer forthwith. If said assessment roll is not delivered within ten days from the date of mailing of said notice to the secretary of the district, or if said roll when delivered is not equalized and the required assessments levied as required by law, or if for any reason the required assessment or levy has not been made, the county treasurer shall immediately notify the board of county commissioners of the county in which the office of the board of directors is situated, and said board of county commissioners shall cause an assessment roll for the said district to be prepared and shall equalize the same if necessary and make the levy required by this chapter in the same manner and with like effect as if the same had been equalized and made by the said board of directors, and all expenses incident thereto shall be borne by the district. In case of neglect or refusal of the secretary of the district to perform the duties imposed by law, then the treasurer of the county in which the office of the board of directors is situated must perform such duties, and shall be accountable therefor, on his official bond, as in other cases.

Failure to deliver assessment roll to county treasurer.

County commissioners to cause preparation of assessment roll.

At the time of making the annual levy in the year preceding the final maturity of any issue of district bonds, the board of directors shall levy a sufficient amount to pay and redeem all bonds of said issue then remaining unpaid. All surplus remaining in any bond fund after all bonds are paid in full must be transferred to the surplus fund of the district.

Levy to pay bonds.

Any surplus moneys in the surplus fund or any surplus moneys in the bond fund when so requested

Surplus monies.

Investment.

by the board of directors shall be invested by the treasurer of said county under the direction of said board of directors in United States gold bearing bonds or bonds of the State of Washington, or any bonds pronounced by the treasurer of the State of Washington as valid security for the deposit of public funds, and in addition thereto any bonds or warrants of said district, all of which shall be kept in the surplus fund until needed by the district for the purposes authorized by law.

Amends
Laws of
1889/90;
§ 7447, Rem.
Comp. Stat.

SEC. 2. That section 29 of an act entitled "An act providing for the organization and government of irrigating districts, and the sale of bonds arising therefrom, and declaring an emergency", approved March 20, 1890, Laws of 1889/90, page 687, as amended by section 12 of chapter 138 of the Laws of 1923, pages 439 to 440, (section 7447 of Remington's Compiled Statutes) be amended to read as follows:

Redemption
of property
sold.

Section 29. A redemption of the property sold may be made by the owner or any person on behalf and in the name of the owner or by any party in interest within one year from the date of purchase, by paying the amount of the purchase price and interest, and the amount of any assessments which such purchaser may have paid thereon after purchase by him and during the period of redemption in this section provided, together with like interest on such amount, and if the irrigation district is the purchaser, the redemptioner shall pay in addition to the purchase price and interest, the amount of any assessments levied against said land during the period of redemption, and which are at that time delinquent. Redemption must be made in gold or silver coin, as provided for the collection of state and county taxes, and the county treasurer must credit the amount paid to the person named in the certificate and pay it on demand to such person or his assignee. No redemption shall be made except

as to the county treasurer of the county in which the land is situated.

Upon completion of redemption the county treasurer to whom redemption has been made shall enter the word "redeemed", the date of redemption and by whom redeemed on the certificate and on the margin of the assessment book where the entry of the certificate is made. If the property is not redeemed within one year from the sale the county treasurer of the county in which the land sold is situated must make to the purchaser, or his assignees a deed of the property, reciting in the deed substantially the matters contained in the certificate, and that no person redeemed the property during the time allowed by law for its redemption. The treasurer shall receive from the purchaser, for the use of the district, one dollar (\$1.00) for making such deed: *Provided*, If redemption is not made of any lot, parcel or tract of land not larger than one acre, the fee for a deed shall be twenty-five cents (25c) and when any person or district holds a duplicate certificate covering more than one tract of land, the several parcels, or tracts of land, mentioned in the certificate may be included in one deed.

Deed to purchaser.

Fee.

SEC. 3. That section 36 of an act entitled "An act providing for the organization and government of irrigating districts, and the sale of bonds arising therefrom, and declaring an emergency", approved March 20, 1890, Laws of 1889/90, page 690, as amended by section 13 of chapter 138 of the Laws of 1923, pages 440 to 442, (section 7453 of Remington's Compiled Statutes) be amended to read as follows:

Amends
Laws of
1889/90;
§ 7453, Rem.
Comp. Stat.

Section 36. The county treasurer of the county in which is located the office of any irrigation district shall be and is hereby constituted ex-officio district treasurer of said district, and any county treasurer collecting or handling funds of the district shall be liable upon his official bond and to criminal prose-

County
treasurer
ex-officio
district
treasurer.

Malfeasance
and mis-
feasance.

Collect
taxes.

Records.

Payments.

Warrants.

Report.

cution for malfeasance and misfeasance, or failure to perform any duty herein prescribed as county treasurer, or district treasurer, as is provided by law in other cases as county treasurer. It shall be the duty of the county treasurer of each county, in which lands of the district are located, to collect and receipt for all assessments and taxes levied as in this chapter provided. There shall be deposited with the county treasurer of the county in which the office of the board of directors is located, all sums collected for the defraying of the expenses of the district, whether said sums are collected by tolls, assessments or special assessments, and they shall be placed by the said county treasurer in the expense fund of the district. The said county treasurer shall also keep such other funds as may be required by law governing irrigation districts and shall place therein moneys collected for said funds. The county treasurer shall pay out the moneys received or deposited with him or any portion thereof, upon warrants issued by the county auditor against the proper funds of the district, except the sums to be paid out of the bond fund upon the coupons or bonds presented to the treasurer. All warrants hereafter issued shall be paid in the order of their issuance. The said treasurer shall report, in writing, on the first Monday in each month to the board of directors of the district, the amount of money held by him, the amount in each fund, the amount of receipts for the month preceding in each fund, and the amount or amounts paid out of each fund, and said report shall be filed with the secretary of the board. The secretary shall also report to the board, in writing at the regular meeting in each month, the amount deposited with the county treasurer belonging to the district during the preceding month, the amount of receipts for the month preceding and the amount and items of expenditures during the pre-

ceding month, and said report shall be filed in the office of the board.

Any claim against the district shall be presented to the district board for allowance or rejection. Upon allowance, such claim shall be attached to a voucher verified by the claimant or his agent and approved by the president and countersigned by the secretary of the board and directed to the county auditor for the issuance of a warrant against the proper fund of the district, in payment of said claim.

Claims, presentation and allowance.

SEC. 4. That section 37 of an act entitled "An act providing for the organization and government of irrigating districts, and the sale of bonds arising therefrom, and declaring an emergency", approved March 20, 1890, Laws of 1889/90, pages 690 to 691, as amended by section 18 of chapter 179 of the Laws of 1915, pages 626 to 627, (section 7454 of Remington's Compiled Statutes) be amended to read as follows:

Amends Laws 1889/90: § 7454, Rem. Comp. Stat.

Section 37. The cost and expense of purchasing and acquiring property, and construction, reconstruction, extension, and betterment of the works and improvements herein provided for, and the expenses incidental thereto, and indebtedness to the United States for district lands assumed by the district, and for the carrying out of the purposes of this chapter, may be paid by the board of directors out of the funds received from bond sales. For the purpose of defraying the expenses of the organization of the district, and of the care, operation, management, repair and improvement of such portions of said canal and works as are completed and in use, the board may either fix rates or tolls, and charges, and collect the same from all persons using said canal for irrigation and other purposes, or they may provide for the payment of said expense by a levy of assessment therefor, or by both said tolls and assessment; if by the latter method, such levy shall be

Acquisition of property, improvements, etc. paid from bond sales.

Organization expense.

Tolls.

Levy.

made on the completion and equalization of the assessment roll each year, and the board shall have the same powers and functions for the purpose of said levy as possessed by it in case of levy to pay bonds of the district. The procedure for the collection of assessments by such levy shall in all respects conform to the provisions of this chapter, relating to the payment of principal and interest of bonds herein provided for, and shall be made at the same time. If the toll and charge method is adopted in whole or in part the board of directors may fix rates or tolls and charges for irrigation and other public uses, and collect the same from all irrigable land in the district and from all persons using said canal for irrigation and other purposes. Such schedule of tolls for a given year shall be filed with the proper county treasurer within the same time as that provided by law for the filing of the annual assessment roll, and the county treasurer shall collect and receipt for the payment of said tolls and credit them to the proper funds of the district. The board may designate the time and manner of making such collections and shall require the same to be paid in advance of delivery of water and may accept short term interest bearing notes with or without collateral in their discretion for any portion of such charges. The board may base such charges upon the quantity of water to be delivered and may fix a minimum charge to be paid by each acre of land within the district which shall represent the delivery of a stated quantity of water in acre feet with the graduated charge for each additional acre foot of water delivered. The board may in the same year use the assessment method for part of the lands in the district and the toll and charge method for the remaining lands in the district in such proportion as it may deem advisable for the best interests of the district.

Collection.

Rates or
toll charges,
fixed.

Collection.

Basis for
charges.

Any tolls or charges remaining unpaid at the time the board of directors completes its equalization of the annual assessment roll shall be added to the assessment list and become a part of the annual assessment levied upon the land for which such tolls and charges are unpaid. The board of directors may at the same time place said land again upon the toll and charge schedule for the current year. Any such unpaid toll or charge when placed upon the assessment roll shall constitute a lien upon said land in the same manner and with the same effect as other assessments levied under this chapter.

Unpaid tolls
and charges.

Passed the House March 13, 1929.

Passed the Senate March 12, 1929.

Approved by the Governor March 21, 1929.

CHAPTER 186.

[H. B. 291.]

SAFE KEEPING OF PUBLIC DEPOSITARY SECURITIES.

AN ACT relating to the safe keeping of bonds and securities pledged to any city, county or town by depositaries of public funds; providing for the designation of a trustee for the safe keeping thereof and defining the rights, duties and obligations of such trustee.

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

SECTION 1. Any depositary of city, county or town funds having bonds or securities pledged or to be pledged by it to such city, county or town as security for public funds deposited or to be deposited with it, may, by written notice, require the treasurer of such city, county or town to designate a trust company or bank exercising trust powers and located within the State of Washington as a trustee for the safe keeping of such bonds and securities.

Depositary
may require
securities or
bonds placed
with trustee
for safe
keeping.