

meetings thereof, provided that in the absence of the mayor the treasurer shall act as such chairman; and it shall be the duty of the comptroller, or city clerk, to act as secretary of said board and keep a record of the minutes and transactions thereof and to certify to the city council any matters upon which it may be necessary for the council to act.

SEC. 3. Meetings of said board may be called at any time by any member thereof by notification in writing to the remaining members of said board of the time and place of such meeting. Meetings.

SEC. 4. Said board is hereby authorized, upon the majority vote of its members and with the consent by resolution of the city council, from time to time to invest not to exceed fifty per cent (50%) of the cash then on hand in the treasury of such city in United States government bonds, or United States certificates of indebtedness; *Provided*, That the city council may at any time by resolution authorize the conversion of such securities, or any part thereof, into cash. Authorized investments.

Passed the Senate March 1, 1929.

Passed the House March 12, 1929.

Approved by the Governor March 21, 1929.

CHAPTER 193.

[S. S. B. 193.]

PAYMENT OF ASSESSMENTS AGAINST COUNTY LANDS.

AN ACT relating to taxation; and providing for payment by counties of assessments against county lands in certain cases.

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

SECTION 1. The county commissioners of any county may annually levy a tax, in such amount as in their judgment they may deem necessary or advisable, but not to exceed the rate set forth in section Annual tax levy.

"County
Lands
Assessment
Fund."

3 hereof, upon all taxable property in such county, for the purpose of creating a fund to be known as "County Lands Assessment Fund."

Drainage or
diking im-
provement
districts, as-
sessment.

SEC. 2. Such fund may be expended by such county commissioners to pay in full or in part, any assessments or installments of assessments of drainage improvement districts, diking improvement districts, or districts formed for the foregoing purposes, or assessments for road improvements, falling due against lands in the year when said lands are acquired by the county or while the same are owned by the county, including lands acquired by the county for general purposes, also lands which have been acquired by the county by foreclosure of general taxes. Payment may be made of such assessments, or installments thereof, against such lands or classes of lands, and in such districts or classes of districts as the county commissioners shall, in their discretion, deem advisable. No payment shall be made of any assessments or installments of assessments falling due prior to the year in which such lands were acquired by the county, nor shall any assessments be paid in advance of the time when they fall due. Assessments for maintenance and operation of such dikes, drains, or other improvements of such districts falling due upon such lands while owned by the county, may be paid without payment of assessments or installments thereof for construction of the said improvements, if the county commissioners elect so to do.

Maintenance
of dikes,
drains, etc.

Amount
of levy.

SEC. 3. The amount of such levy in any year shall not exceed the estimated amount needed over and above all moneys on hand in the said county lands assessment fund, to pay the aggregate amount of such assessments falling due against such lands in the ensuing year; and in no event shall the same exceed one-half of one mill upon all taxable property in the county.

SEC. 4. Into said county lands assessment fund shall also be paid any surplus moneys from the sale by the county, pursuant to foreclosure of real estate taxes, of any lands lying in any district of the types named in section 2 hereof, over and above the amount necessary to redeem the general taxes and other assessments against the same, as required by law. Any surplus from any county levy for said fund, unexpended in any year, shall be carried forward in said fund to the next year.

Surplus from
sale of
lands.

SEC. 5. It shall be the duty of the county treasurer of any county to furnish upon request of the county commissioners on or before the first day of May of each year, or/and at any other date that may be found advisable, to the county commissioners, a list of all lands owned by the county, together with the amounts levied as assessments and the district in or by which such assessment is levied, against each description of said lands, as it appears on the assessment roll of the district. Also on or before the first day of August of each year he shall furnish to said county commissioners a similar list of all land owned by the county and subject to any such assessments, together with the amounts of any installment of assessments falling due against any of said lands in the ensuing year upon request of the county commissioners and an estimate of any maintenance or other assessments to be made against same, to fall due in the ensuing year: also an estimate of the amount of assessments to fall due in the ensuing year against lands that will be acquired by the county in such year.

County
treasurer
to furnish
list of
county
lands.

SEC. 6. Moneys received as rentals of irrigated lands, may be applied to the payment of current irrigation charges or assessments against the same.

Rentals
from
irrigated
lands.

Passed the Senate February 28, 1929.

Passed the House March 12, 1929.

Approved by the Governor March 21, 1929.