CHAPTER 99.

[S. B. 61.]

COUNTY BUDGET SYSTEM.

AN ACT relating to the budget system for making and controlling county estimates, providing for hearings thereon and the fixing of tax levies therefor and amending section 4 of chapter 164, Laws of 1923, being section 3997-4, Remington's Revised Statutes.

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

SECTION 1. That section 4, chapter 164, Laws of Washington, 1923, being section 3997-4, Remington's Revised Statutes, be and the same is hereby amended to read as follows:

Section 4. On the first Monday in October in each year the County Commissioners shall meet at the time and place designated in said notice, whereat any taxpayer may appear and be heard for or against any part of such budget. Such hearings may be continued from day to day until concluded but not to exceed a total of five days. The officials in charge of the several offices, departments, services and institutions shall, at the time the estimates for their respective offices, departments, services or institutions are under consideration, be called in and appear before such hearing by the County Commissioners at the request of any taxpayer and may be questioned concerning such estimates by the commissioners or any taxpayer present.

Upon the conclusion of such hearing the county commissioners shall fix and determine each item of the budget separately and shall by resolution adopt the budget as so finally determined and enter the same in detail in the official minutes of the board, a copy of which budget shall be forwarded to the Division of Municipal Corporations.

The County Commissioners shall then fix the amount of the levies necessary to raise the amount of

Amendments.

Time for hearing on budget.

Taxpayers may be heard.

Hearing may be continued.

Officials to be called.

Commissioners to fix budget by item. Adopt resolution.

Copy to Director.

To fix levy.

Сн. 100.]

the estimated expenditures as finally determined, less the total of the estimated revenues from sources other than taxation including: *Provided*. That the County Commissioners in determining "available Available surplus. surplus" may withhold and keep on hand in the County Current Expense Fund for working capital to maintain said fund on a cash basis such amounts of the Current Expense Fund surplus as shall equal thirty per cent (30%) of the last tax levy for said Class A and First Class counties. fund in Class A and First Class counties and fifty per cent (50%) of the last tax levy for said fund in all other counties; and such expenditures as are to be Other countles. met from bond or warrant issues. All taxes shall be levied in specific sums and shall not exceed the amount specified in the preliminary budget.

Levy not to exceed preliminary budget.

Passed the Senate March 10, 1941. Passed the House March 10, 1941.

Approved by the Governor March 19, 1941.

CHAPTER 100.

[S. B. 97.]

PROVIDING FOR CODIFICATION OF ELECTION LAWS.

AN ACT relating to election laws; providing for the complete revision and codification thereof, designating certain officers to prepare the same, and the method of preparation.

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

SECTION 1. For the purpose of securing a com- Purpose. plete revision and codification of the laws of the state with reference to elections, the Attorney General Attorney is hereby directed to submit to the legislature, at its Regular Session of 1943, a complete revised code of election laws. Advanced copies of such revised code Copies to legislators. of election laws shall be submitted to every elected

to revise election laws.