

part of a section of this act be adjudged unconstitutional, this entire act shall thereupon be and become inoperative and of no force or effect whatsoever.

SEC. 18. This act is necessary for the immediate support of the state government and its existing institutions and shall take effect immediately. Effective immediately.

Passed the House February 16, 1943.

Passed the Senate March 6, 1943.

Approved by the Governor March 18, 1943.

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## CHAPTER 145.

[ H. B. 60. ]

### COUNTY BUDGETS.

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 1, chapter 99, Laws of 1941 (section 3997-4, Remington's Revised Statutes).

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

SECTION 1. That section 4 of chapter 164, Laws Amendments. of 1923 as amended by section 1, chapter 99, Laws of 1941 (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 institu-

Time for hearing on budget.

Taxpayers may be heard.

Hearings may be continued.

Officials to be called.

tions 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.

Commissioners to fix budget by item.

Adopt resolution.

To fix levy.

Unbudgeted cash balance limited.

Levy not to exceed preliminary budget.

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 the estimated expenditures as finally determined, less the total of the estimated revenues from sources other than taxation including such portion of any available surplus as in the discretion of the Commissioners it shall be advisable to so use, and such expenditures as are to be met from bond or warrant issues: *Provided*, That no county shall retain an unbudgeted cash balance in the Current Expense Fund in excess of a sum equal to the proceeds of a five mill levy against the assessed valuation of the county. All taxes shall be levied in specific sums and shall not exceed the amount specified in the preliminary budget.

Passed the House February 19, 1943.

Passed the Senate March 8, 1943.

Approved by the Governor March 18, 1943.