SEC. 9. This act is necessary for the immediate Emergency. preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House February 28, 1961. Passed the Senate March 8, 1961. Approved by the Governor March 20, 1961.

## CHAPTER 270. [ H. B. 527. ]

## COUNTY TREASURER—FEES—REFUND COSTS.

- AN ACT relating to local governmental units; providing for certain official fees; prescribing refund procedure; amending section 84.69.070, chapter 15, Laws of 1961 and RCW 84.69.070; and adding a new section to chapter 36.29 RCW.
- Be it enacted by the Legislature of the State of Washington:

SECTION 1. There is added to chapter 36.29 RCW New section. a new section to read as follows:

The county treasurer, in all instances where re- County treasquired by law to handle, collect, disburse and account for the funds collected pursuant to the assess- assessment rolls. ment roll of any political subdivision within the county, may charge and collect a fee for his services according to but not to exceed the following schedule:

For up to a five year term assessment roll, a fee of two dollars per account;

For a six to ten year term assessment roll, a fee of three dollars per account;

For an eleven to fifteen year term assessment roll, a fee of four dollars per account;

For an assessment roll of over fifteen years, a fee of five dollars per account.

Such fees shall be a charge against the district, shall be included as a part of the cost of the improve-

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ment, and shall be credited to the county current expense fund by the county treasurer from moneys received following publication of the assessment roll. The provisions of this section shall not apply to irrigation district assessments.

RCW 84.69.070 amended.

Exemption.

Property taxes. Refunds with respect to taxing districts. SEC. 2. Section 84.69.070, chapter 15, Laws of 1961 and RCW 84.69.070 are each amended to read as follows:

Refunds ordered with respect to taxing districts shall be paid by checks drawn by the county treasurer upon such available funds, if any, as the taxing districts may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to such taxing district and on deposit in the county treasury. When such refunds are made as a result of taxes paid under levies or statutes adjudicated to be illegal or unconstitutional all administrative costs incurred by the county treasurer in making such refunds shall be a charge against the funds of such districts until the county current expense fund is fully reimbursed for the administrative expenses incurred in making such refund.

Passed the House March 9, 1961. Passed the Senate March 8, 1961. Approved by the Governor March 20, 1961.