

## CHAPTER 83.

[S. B. 487.]

## FORTY MILL TAX LEVY REFERENDUM.

AN ACT relating to the taxation of real and personal property and limiting the aggregate annual rate of levy thereon for all purposes to forty mills, and submitting this act to the people for their approval or rejection at the general election in November, 1940.

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

SECTION 1. Except as hereinafter provided, the aggregate of all tax levies upon real and personal property by the state, municipal corporations, taxing districts and governmental agencies, now existing or hereafter created, shall not in any year exceed forty mills on the dollar of assessed valuation, which assessed valuation shall be fifty per centum of the true and fair value of such property in money; and within and subject to the aforesaid limitation the levy by the state shall not exceed two mills to be used exclusively for the support of the University of Washington, Washington State College and the State Colleges of Education; the levy by any county shall not exceed ten mills including any levy for the county school fund required by law, the levy by or for any school district shall not exceed ten mills, the levy for any road district shall not exceed three mills, and the levy by any city or town shall not exceed fifteen mills: *Provided*, That nothing herein shall prevent levies at the rates provided by existing law by or for any port or power district: *Provided, further*, That the limitations imposed by this section shall not prevent the levy of additional taxes, not in excess of five mills per annum and without anticipation of delinquencies in payment of taxes, in an amount equal to the interest and principal payable in the next succeeding year on general obliga-

Forty mill limit.

Levy.

Port or power district.

Additional taxes.

tion bonds, outstanding on December 6, 1934, issued by or through the agency of the state, or any county, city, town, or school district, nor the levy of additional taxes to pay interest on or toward the reduction, at the rate provided by statute, of the principal of county, city, town, or school district warrants outstanding on December 8, 1932; but the millage limitation of this proviso with respect to general obligation bonds shall not apply to any taxing district in which a larger levy is necessary in order to prevent the impairment of the obligation of contracts: *Provided, further,* That any county, school district, city or town shall have the power to levy taxes at a rate in excess of the rate specified in this act, when authorized so to do by the electors of such county, school district, city or town by a three-fifths majority of those voting on the proposition at a special election, to be held in the year in which the levy is made, and not oftener than once in such year, in the manner provided by law for holding general elections, at such time as may be fixed by the body authorized to call the same, which special election may be called by the board of county commissioners, board of school directors, or council or other governing body of any city or town, by giving notice thereof for two successive weeks by publication and posting in the manner provided by law for giving notices of general elections, at which special election the proposition of authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "YES", and those opposed thereto to vote "NO": *Provided,* That the total number of persons voting at such special election shall constitute forty per cent of the voters in said taxing district who voted for the office of governor at the next preceding gubernatorial election.

Electors may  
authorize  
excess levy

Special  
election.

Form.

Referendum.

SEC. 2. This act shall be referred and submitted to the people for their approval and ratification or

rejection at the general election to be held in this state on the Tuesday next succeeding the first Monday in November, 1940, by the officers and in the manner provided by section 5416 of Remington's Revised Statutes.

Passed the Senate March 7, 1939.

Passed the House March 7, 1939.

Approved by the Governor March 10, 1939.

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## CHAPTER 84.

[S. B. 109.]

### TUNA FISH.

AN ACT relating to tuna, providing for a privilege fee thereon, defining offenses, providing penalties and creating a lien on canneries, packing plants, warehouses, scows and boats, and declaring that this act shall take effect March 31st, 1939.

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

SECTION 1. There shall be paid to the State Treasurer by every person, firm or corporation operating within the State of Washington as a canner, buyer, freezer, wholesale dealer or broker for the privilege of operating within the State of Washington as a canner, buyer, freezer, wholesale dealer or broker in addition to all other licenses or fees provided by law the sum of two and one-half cents ( $2\frac{1}{2}\phi$ ) per 100 pounds upon all tuna handled.

Privilege  
tax.

The privilege fee herein required shall be paid to the State Treasurer on March 1 and September 1 or at such other times as the director of fisheries may order and direct. For the purposes of determining the amount of tuna handled, each person, firm or corporation subject to the provisions of this act shall furnish the State Treasurer with a report showing the total number of pounds of tuna received, the total

Report.