

CHAPTER 119.

[H. AMEND. B. No. 105.]

PROVIDING FOR LEVY, COLLECTION AND MANNER OF PAYMENT OF ROAD, BRIDGE, POLL AND PROPERTY TAXES, ROAD AND BRIDGE IMPROVEMENTS, ETC.

AN ACT providing for the levy, collection and manner of payment of road, bridge, poll and property taxes, and the manner of the expenditure thereof, and providing for the division of counties into road districts, and the appointment of supervisors thereof, and repealing all acts and parts of acts in conflict herewith.

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

SECTION 1. All male persons of this State over twenty-one years of age and under fifty years of age, outside the limits of an incorporated city or town, unless by the law exempt, shall annually pay a road poll tax of two dollars, which shall be due and payable in money without exemption whatsoever on the first day of March in each year. All poll taxes shall be paid into the district road and bridge fund of the district in which the same shall be collected.

Who are liable for poll tax.

SEC. 2. The county commissioners or any poll tax collector they may authorize shall annually, commencing on the first day of March in each year, demand a poll tax from each person liable therefor.

County Commissioners to demand same.

SEC. 3. Any person, firm, corporation or company, or agent thereof, having persons in his or their employ liable to pay a poll tax as hereinbefore provided, shall upon demand duly made by such collector, furnish a list showing the names of all persons so employed, and the wages due and owing to each of such employes, and if the amount of said poll tax be then due it shall be paid at once to the collector by said employer. Any such employer refusing to furnish such list upon demand shall be deemed guilty of a misdemeanor, and upon conviction shall be fined in any sum not exceeding one hundred dollars, and may also be imprisoned in the county jail not exceeding one month. And any payment made by said employer as herein provided shall be a complete defense in any suit or action brought by the employe for such sum or sums.

Companies to furnish lists of those liable.

Penalty for refusal.

Collection—
how made.

SEC. 4. The county commissioners or any poll tax collector may in the name of the county where any poll tax is sought to be collected, invoke in the collection of such tax any process of civil procedure authorized by law. Public officers of this State shall render any service demanded by the commissioners or any collector duly authorized by them, without charge or fee of any kind: *Provided*, That the county commissioners may allow in the case of public officers who receive their compensation by fees such allowance chargeable against the taxes collected as they may deem just.

Delinquent
—a lien on
real or
personal
property.

SEC. 5. Any poll taxes due or delinquent shall be chargeable to and shall be a lien from the time such taxes are due and payable on any real or personal property of the person owing the tax. The county commissioners may certify a list of persons from whom poll taxes are due or delinquent to the county auditor who shall extend such list or lists on the tax rolls against the real or personal property of such tax debtor.

Actions may
be concur-
rent.

SEC. 6. The means or methods provided in this act for the collection of poll taxes, shall be held to be concurrent and any two or more may be presented at the same time.

Division of
counties into
road
districts.

SEC. 7. The board of commissioners of the several counties of this State shall at their regular session next preceding the date of the levy of taxes for the year 1903 divide their respective counties, exclusive of incorporated cities and towns, into not to exceed four road districts for the purpose of this act and shall cause a description thereof to be entered in their records.

Levy and
certification
of tax
Levy of tax
for road
repair.

SEC. 8. The boards of county commissioners shall annually, at the time of making their levy for county purposes, levy and certify to the county auditor a tax of not more than four mills on the dollar on all the taxable property in the county, which shall be payable in money, for the general road and bridge fund, from which they shall order paid such sums as may be found necessary for the construction, repair and improvement of roads and bridges, in which all the inhabitants of the county are interested.

SEC. 9. The boards of county commissioners shall annually, at the time of making the tax levy for general road and bridge purposes provided for in section 8, levy and cer-

tify to the county auditor a tax of not more than ten mills on the dollar of all the taxable property in the road districts previously defined by them, which tax shall be payable in money for a district road and bridge fund, and from which fund they shall order paid such sums as may be found necessary for the construction and repair of the roads and bridges in the several districts where the tax is levied.

SEC. 10. When taxes shall have been levied and certified for the general and district funds as provided for in the last two preceding sections, the county auditor shall extend such taxes on the tax roll of their respective counties, against all the property subject to such levies, in the same manner as other taxes are extended. Extension by Auditor on tax rolls.

SEC. 11. The county treasurer shall [collect] all the taxes on the rolls, whether poll or property taxes, in money, as other taxes are collected, and credit the proper funds with the amounts collected. County Treasurer to collect.

SEC. 12. The boards of county commissioners may appoint from among the qualified electors in each district, for such time as they may determine, with compensation not to exceed \$4 per day, a road supervisor who shall enter into a bond satisfactory to the commissioners. The commissioners shall have power to remove any supervisor at will. Road supervisors—how appointed.

SEC. 13. It shall be the duty of the road supervisor, under the direction of the county commissioners, to keep the roads and bridges in his district in as good repair as the funds available will allow, and keep all roads open for travel at all times, and make a detailed monthly report of all work performed in his district during the previous month to the board of county commissioners; examine and certify all bills for labor and material in his district; and perform such other duties as may be required by the commissioners for the proper maintenance of the highways. Duties of road supervisors.

SEC. 14. The county surveyor and the supervisors of the several road districts shall meet with the county commissioners on the first Tuesday of the board's regular session in April, to outline the road improvements to be made. Surveyor and Board to outline improvements.

SEC. 15. All the funds in the county treasury raised by the taxation herein provided shall be expended by the county commissioners and all road and bridge construction, im- Expenditure of funds.

provements or repairs shall be made by the county commissioners in the following manner:

First. All road and bridge construction, improvements or repairs of which the estimated cost shall be under one hundred and fifty dollars may be done by the road supervisor of the proper district under the direction of the county surveyor.

Second. Road and bridge construction, improvement or repair of which the estimated cost shall be more than one hundred and fifty dollars, except in case of emergency, shall be let by contract by the county commissioners, on plans and specifications previously prepared by the county surveyor, under the direction of the board of county commissioners, to the lowest and best bidder; calls for said bids to be made by publication in the official county paper for not less than three consecutive weeks prior to the time set by the commissioners for the opening of bids, provided that in any county having no official county paper, such notice shall be given by posting for ten days a notice in three of the most public places in such counties. The county commissioners shall require a bond of the successful bidder in the full amount of the contract price of construction, improvement or repair of roads or bridges, conditioned for the faithful performance of the contract according to law and any requirements the commissioners may impose at the time advertising for bids.

Work to be let by contract.

Calls for bids.

Bond of successful bidder.

Deposit of certified check with bid.

Third. Each bidder shall deposit with his bid a certified check in an amount equal to five per cent. of his bid. Should the bidder to whom the contract is awarded fail to enter into a contract with the commissioners and furnish the bond herein before provided within five days after the notice of such award, the amount of said check shall be forfeited to the general road and bridge fund of the county.

Supervision of surveyor.

Fourth. The county surveyor shall have full supervision of the construction and repairs of all public roads and bridges within his county, under the direction of the county commissioners.

Payments limited to 75 per cent. until acceptance of work.

SEC. 16. No money shall be paid by the county commissioners to exceed seventy-five per cent. of the value of any work done at any time until the entire work is completed by the contractor approved by the county surveyor and accepted by the commissioners.

SEC. 17. After the establishment of the districts as herein provided, the county treasurer shall transfer all funds to the credit of the several road districts now existing to the road and bridge fund of the respective district in which the present road districts are situated, and such newly created districts shall assume all liabilities and indebtedness of the present road districts situated within their respective limits.

SEC. 18. This act shall not take effect until the first Monday in January, 1904, except that the county commissioners shall, at the time of making the general tax levy in 1903, make the levy for the road and bridge tax provided for in section 8, and for the district road and bridge tax provided in section 9.

SEC. 19. All acts and parts of acts in conflict with the provisions of this act are hereby repealed.

Passed the House March 6, 1903.

Passed the Senate March 12, 1903.

Approved by the Governor March 16, 1903.

CHAPTER 120.

[H. B. No. 328.]

AUTHORIZING TOWNS OF THE FOURTH CLASS TO DESIGNATE AN OFFICIAL NEWSPAPER.

AN ACT authorizing towns of the fourth class to select and designate an official newspaper, and declaring the publication of all notices in such paper for the period and in the manner provided by law or the ordinances of said town to be due and legal notice.

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

SECTION 1. That any town of the fourth class in the State of Washington may select or designate any daily or weekly newspaper published or of general circulation in such town as the official paper of said town, and all notices published in said paper for the period and in the manner