

veys and locations on such parts of the proposed state highway system to serve the Columbia Basin Irrigation Project as may be necessary to further the development of the Columbia Basin area.

Source of funds for survey.

SEC. 2. Any funds appropriated from the Motor Vehicle Fund to the Highway Department for the location, right of way, engineering, improvement, construction and reconstruction of primary and secondary state highways may be used by the Director of Highways to defray the engineering expenses incurred herein: *Provided*, That irrespective of the amount of any sums appropriated to the Department of Highways for survey purposes for the ensuing biennium, no more than seventy-five thousand dollars (\$75,000) shall be used to carry out the purposes of this act.

Maximum amount.

Passed the Senate March 2, 1949.

Passed the House March 5, 1949.

Approved by the Governor March 16, 1949.

CHAPTER 69.

[S. B. 351.]

TAXATION—DUTIES OF COUNTY OFFICERS.

AN ACT relating to taxation; providing for settlement between counties and the state of state taxes; amending section 97, chapter 130, Laws of 1925 as amended by section 1, chapter 35, Laws of 1933.

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

Amendments.

SECTION 1. Section 97, chapter 130, Laws of 1925 as amended by section 1, chapter 35, Laws of 1933 (sec. 11258, Rem. Rev. Stat. Supp.), is amended to read as follows:

Section 97. Immediately after the last day of each month, the County Treasurer shall pay over to the State Treasurer the amount collected by him

and credited to the various state funds, but every such payment shall be subject to correction for error discovered upon the quarterly settlement next following. The County Auditor shall at the same time ascertain and report to the State Auditor by ordinary letter or other written memorandum, the amounts due to the various state funds. If the same be not paid to the State Treasurer before the tenth day of the month he shall then make a sight draft on the County Treasurer for such amount. On the first Mondays of January, April, July and October, respectively, of each year, the County Treasurer shall make full settlement with the County Auditor of his receipts and collections for all purposes from the date of the last settlement up to and including the last day of the preceding month. The County Auditor shall, on or before the fifteenth day of the month in which such settlement is made, notify the State Auditor of the result of the quarterly settlement with the County Treasurer, as above specified. Should any County Treasurer fail or refuse to honor such draft or make payment of the amount thereon (except in case of manifest error or other good and sufficient cause) he shall be guilty of nonfeasance in office and upon conviction thereof shall be punished according to law. Whenever any tax shall have been heretofore, or shall be hereafter, cancelled, reduced or modified in any final judicial proceeding; or whenever any tax shall have been heretofore, or shall be hereafter cancelled by sale of property to any irrigation district under foreclosure proceedings for delinquent irrigation district assessments; or whenever any contracts or leases on public lands shall have been heretofore, or shall be hereafter, cancelled and the tax thereon remains unpaid for a period of two years, the State Auditor shall, upon receipt from the County Auditor of a certified copy of such final judgment or decree cancelling,

Taxes collected paid to State Treasurer monthly.

County Auditor's report to State Auditor.

Sight draft on County Treasurer.

Refusal to honor sight draft is nonfeasance.

Modification of tax by judicial proceeding.

reducing or modifying taxes, or of a certificate from the County Treasurer of such cancellation by sale to an irrigation district, or of a certificate from the Commissioner of Public Lands and the County Treasurer, of such cancellation of public land contracts or leases and non-payment of taxes thereon, as the case may be, make corresponding entries and corrections on his records of the state's portion of such tax and shall notify the County Auditor thereof who shall make like entries and corrections on his tax roll records: *And provided further*, That upon cancelling taxes deemed uncollectible, the County Commissioners shall notify the County Auditor of such action, whereupon the County Auditor shall deduct on his records the amount of such uncollectible tax due the various state funds and shall immediately notify the State Auditor of his action and of the reason therefor; which uncollectible tax shall not then nor thereafter be due or owing the various state funds and the necessary corrections shall be made by the County Treasurer upon the quarterly settlement next following: *And provided further*, When any assessment of property is made which does not appear on the assessment list certified by the County Board of Equalization to the State Board of Equalization the County Assessor shall indicate to the County Auditor said assessments and the taxes due therefrom when the list is delivered to the County Auditor on December 15. The County Auditor shall then notify the State Auditor of the taxes due the state from the assessments which did not appear on the assessment list certified by the County Board of Equalization to the State Board of Equalization. The County Treasurer shall make proper accounting to the County Auditor of all sums collected as either advance tax or supplemental or omitted tax, whereupon the County Auditor shall notify the State Auditor of the amounts due the various state funds ac-

Cancellation
of taxes
deemed
uncollectible.

Assessments
not
appearing on
assessment
list.

ording to the levy used in extending such tax and those amounts shall immediately become due and owing to the various state funds, to be paid to the State Treasurer in the same manner as taxes extended on the regular tax roll.

Passed the Senate February 26, 1949.

Passed the House March 5, 1949.

Approved by the Governor March 16, 1949.

CHAPTER 70.

[S. B. 353.]

PRIMARY STATE HIGHWAYS.

AN ACT relating to public highways; authorizing in certain cases the improvement of state highways by day labor and amending section 1, chapter 132, Laws of 1943; and declaring an emergency.

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

SECTION 1. Section 1, chapter 132, Laws of 1943 (6400-41, Rem. Supp. 1943), is amended to read as follows: Amendment.

Section 1. That section 41, chapter 53, Laws of 1937 (sec. 6400-41, Rem. Rev. Stat.), be amended to read as follows:

Section 41. The Director of Highways may, in his discretion, cause any primary state highway to be constructed, altered, repaired or improved by contract in the manner provided by law or by day labor. Improvement of primary state highways by day labor.

Any construction may be done by day labor in all cases where the estimated cost of such work is in a sum less than fifteen thousand dollars (\$15,000). The Director of Highways shall by resolution entered upon his records determine when construction in any case shall be done by day labor, which resolution shall state the reason for such determination. Resolution.
In all other cases construction shall be let by con-