

The funds provided by this section shall be known as the current state school fund.

Passed the Senate March 22, 1920.

Passed the House March 23, 1920.

Approved by the Governor March 25, 1920.

CHAPTER 3.

[S. B. 1.]

LEVY OF COUNTY TAXES.

AN ACT relating to taxation, the time and amount of levy therefor, and amending section 9212 of Remington & Ballinger's Annotated Codes and Statutes of Washington, and declaring an emergency.

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

SECTION 1. That section 9212 of Rem. & Bal. Code be amended to read as follows:

Rates, how fixed.

Section 9212. All county taxes shall be levied or voted in specific amounts, and the rates per centum shall be determined from the amount of property as equalized by the county board of equalization each year, except such general taxes as may be definitely fixed by law. The amount of state tax shall be levied by the state board of equalization and the rate be ascertained by the several county auditors on the valuation in their respective counties: *Provided*, That the amount levied in any one year shall not, for general state purposes, exceed five mills on a dollar, property valuation of the entire state. The amount of levy, as determined annually by the state board, shall be certified by the auditor of state to each county auditor on or before the last Monday of September of each year. The county taxes shall be levied by the county commissioners between the first and second Mondays of October of each year. The tax for payment of county current expenses shall be

Rate for state purposes.

County to be notified.

Levy by county commissioners.

based upon an itemized statement of the estimated county expenses for the ensuing fiscal year, which statement shall be included in the published proceedings of the said board, and no greater levy of county tax shall be made upon the taxable property of any county than will be equal to the amount of such estimated expenses, with an excess of fifteen per cent of the same. The tax for the payment of county indebtedness shall be based upon the indebtedness of the county, taking into consideration the amount of unpaid taxes, interest and penalty thereon, and all other assets applicable to the payment of such indebtedness: *Provided*, That this shall not be construed to affect any existing provisions of law relating to the levy of taxes for payment of any funded or bonded indebtedness or the interest thereon. The rate per centum of all taxes, except the state tax and such other taxes, the rates of which may be fixed by law or the county commissioners, shall be calculated and fixed by the county auditor according to the limitations hereinafter prescribed: *Provided*, That all collections made on and after the first day of February, 1898, for delinquent county taxes for the year 1896 and prior years, be credited to the county indebtedness fund, and with the taxes collected from the levy for payment of county indebtedness shall be paid and applied upon the county indebtedness outstanding on said first day of February, 1898, the payment of which is not otherwise provided for by law, and on and after said first day of February, 1898, all salaries, court expenses, and all other current expenses of the county shall be paid out of money collected from the levy of taxes for payment of county current expenses: *And provided further*, That all revenues other than taxes accruing to the county after the first day of February, 1898, and payable under laws enacted heretofore into the

Amount of levy.

Allowance for delinquents.

Assets against levy to pay indebtedness.

Except as to bonds.

County auditor to fix rate.

How delinquent taxes to be applied.

“general” or “county fund” or “salary fund,” shall be paid into said county current expense fund.

Emergency. SEC. 2. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Passed the Senate March 22, 1920.

Passed the House March 23, 1920.

Approved by the Governor March 25, 1920.