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**SUBSTITUTE SENATE BILL 5183**

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**State of Washington**

**54th Legislature**

**1995 Regular Session**

**By** Senate Committee on Government Operations (originally sponsored by Senators Hale, Haugen, Winsley and Deccio)

Read first time 02/10/95.

1 AN ACT Relating to county auditors; amending RCW 36.22.010,  
2 36.22.020, 36.22.060, 36.27.020, 36.32.210, 36.32.215, 36.40.040,  
3 36.80.040, and 42.24.150; and repealing RCW 36.32.213.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 36.22.010 and 1984 c 128 s 2 are each amended to read  
6 as follows:

7 The county auditor:

8 (1) Shall be recorder of deeds and other instruments in writing  
9 which by law are to be filed and recorded in and for the county for  
10 which he or she is elected;

11 ~~(2) ((Shall examine and settle the accounts of all persons indebted~~  
12 ~~to the county or who hold money payable into the county treasury,~~  
13 ~~certify the amount to the treasurer, and give to the person paying, a~~  
14 ~~discharge upon presentation and filing of the treasurer's receipt~~  
15 ~~therefor, charging the treasurer with the amount;~~

16 (3)) Shall keep an account current with the county treasurer,  
17 charge ((him with)) all money received as shown by ((his)) receipts  
18 issued and credit ((him with)) all disbursements paid out according to

1 the record of settlement of the treasurer with the ((board of county  
2 commissioners)) legislative authority;

3 ((+4)) (3) Shall make out and transmit to the state auditor a  
4 complete statement of the state fund account with the county for the  
5 past fiscal year certified by his or her certificate and seal,  
6 immediately after the completion of the annual settlement of the county  
7 treasurer with the ((board of county commissioners)) legislative  
8 authority.

9 ((This statement shall show:

10 The total amount of tax levy for the current year as returned on  
11 the original assessment roll;

12 The amount of the supplemental taxes levied by the treasurer;

13 The amount collected from delinquent tax rolls of previous years,  
14 since the last report;

15 The amount of errors, double assessments, and rebates allowed on  
16 settlement of the treasurer with the board of county commissioners;

17 The amount paid to the state treasurer since the last annual  
18 settlement and all such other credits as the county may be entitled to  
19 receive in abatement of state taxes;

20 The balance of the delinquent tax account for the current year.))  
21 The statement must be available to the public;

22 ((+5)) (4) Shall make available a complete exhibit of the prior-  
23 year finances of the county ((immediately after the July settlement  
24 between the county treasurer and the county commissioners. He shall  
25 cause the exhibit to be published in some newspaper printed within the  
26 county; if there is none, he shall post the exhibit in a conspicuous  
27 place in his office.

28 The exhibit shall show:

29 The amount of taxes assessed in the county for the preceding year  
30 for state, county, road, bridge, school, and other purposes;

31 The amount of taxes collected on such assessment;

32 The amount of money received from other sources;

33 The amount received into the treasury;

34 The amount still due and not collected;

35 The number of warrants issued, the several purposes for which they  
36 were issued, the amount for each purpose, and the total amount;

37 The total amount of warrants redeemed;

38 The amount of outstanding warrants;

39 The present condition of the treasury;

1       Remarks)) including, but not limited to, a statement of financial  
2 condition and financial operation in accordance with standards  
3 developed by the state auditor. This exhibit shall be made available  
4 after the financial records are closed for the prior year.

5       (~~(6)~~) (5) Shall make out a register of all warrants legally  
6 authorized and directed to be issued by (~~any superior court cost bill,~~  
7 ~~not earlier than ten days after receipt thereof, or by the board of~~  
8 ~~county commissioners~~) the legislative body at any regular(~~(~~  
9 ~~adjourned,~~) or special meeting (~~thereof, not earlier than ten days~~  
10 ~~after adjournment.~~ He shall also make out a certified copy of the  
11 register of warrants under his hand and seal and deliver it forthwith  
12 to the county treasurer who shall record it in a book kept for that  
13 purpose)). The auditor shall make the data available to the county  
14 treasurer. The auditor shall (~~file and carefully preserve~~) retain  
15 the original (~~in his office~~) of the register of warrants for future  
16 reference. (~~The register of warrants shall be part of the records of~~  
17 ~~the county.~~

18       ~~(7) Shall examine the books of the treasurer between the first and~~  
19 ~~tenth of each month and see that they have been correctly kept.~~

20       ~~(8)~~) (6) As clerk of the board of county commissioners, shall:

21       Record all of the proceedings of the (~~board~~) legislative  
22 authority;

23       Make full entries of all of their resolutions and decisions on all  
24 questions concerning the raising of money for and the allowance of  
25 accounts against the county;

26       Record the vote of each member on any question upon which there is  
27 a division or at the request of any member present;

28       Sign all orders made and warrants issued by order of the (~~board~~)  
29 legislative authority for the payment of money;

30       Record the reports of the county treasurer of the receipts and  
31 disbursements of the county;

32       Preserve and file all accounts acted upon by the (~~board~~)  
33 legislative authority;

34       Preserve and file all petitions and applications for franchises and  
35 record the action of the (~~board~~) legislative authority thereon;

36       Record all orders levying taxes;

37       Perform all other duties required by any rule or order of the  
38 (~~board~~) legislative authority.

1       **Sec. 2.** RCW 36.22.020 and 1963 c 4 s 36.22.020 are each amended to  
2 read as follows:

3       It shall be the duty of the county auditor of each county, within  
4 fifteen days after the adjournment of each regular ~~((term))~~ session, to  
5 publish a summary of the proceedings of the ~~((board of county~~  
6 ~~commissioners))~~ legislative authority at such term, in any newspaper  
7 published in the county or having a general circulation therein, or the  
8 auditor may post copies of such proceedings in three of the most public  
9 places in the county. The seal of the county commissioners for each  
10 county, used by the county auditor as clerk to attest the proceedings  
11 of the ~~((board of county commissioners))~~ legislative authority, shall  
12 be and remain in the custody of the county auditor ~~((as clerk of the~~  
13 ~~board))~~, and ~~((said))~~ the auditor is hereby authorized to use such seal  
14 in attestation of all ~~((his))~~ official acts, whether as clerk of ~~((said~~  
15 ~~board))~~ the legislative authority, as auditor or recorder of deeds; and  
16 all certificates, exemplifications of records, or other acts ~~((by him))~~  
17 performed as county auditor, certified under the seal of ~~((said))~~ the  
18 county commissioners, ~~((heretofore made or hereafter to be made))~~  
19 pursuant to this section, in this state, shall be as valid and legally  
20 binding as though attested by a seal of office of the ~~((said))~~ county  
21 auditor.

22       **Sec. 3.** RCW 36.22.060 and 1963 c 4 s 36.22.060 are each amended to  
23 read as follows:

24       ~~((He shall carefully keep proper warrant books, and))~~ The auditor  
25 shall maintain a record of when a warrant is issued ~~((the stub shall be~~  
26 ~~carefully retained, upon which shall be recorded the)).~~ The record  
27 shall include the warrant number, date, name of payee, amount, nature  
28 of claims, or services ~~((briefly stated and by whom allowed. In all~~  
29 ~~cases where multiple warrants are issued for one claim the auditor must~~  
30 ~~preserve as many stub entries as there have been warrants issued,~~  
31 ~~noting upon each stub the claim for which it was issued and the number~~  
32 ~~of warrants which aggregate the amount of the entire claim allowed))~~  
33 provided.

34       **Sec. 4.** RCW 36.27.020 and 1987 c 202 s 205 are each amended to  
35 read as follows:

36       The prosecuting attorney shall:

1 (1) Be legal adviser of the (~~board of county commissioners~~)  
2 legislative authority, giving them his or her written opinion when  
3 required by the (~~board~~) legislative authority or the chairperson  
4 thereof touching any subject which the (~~board~~) legislative authority  
5 may be called or required to act upon relating to the management of  
6 county affairs;

7 (2) Be legal adviser to all county and precinct officers and school  
8 directors in all matters relating to their official business, and when  
9 required draw up all instruments of an official nature for the use of  
10 said officers;

11 (3) Appear for and represent the state, county, and all school  
12 districts subject to the supervisory control and direction of the  
13 attorney general in all criminal and civil proceedings in which the  
14 state or the county or any school district in the county may be a  
15 party;

16 (4) Prosecute all criminal and civil actions in which the state or  
17 the county may be a party, defend all suits brought against the state  
18 or the county, and prosecute actions upon forfeited recognizances and  
19 bonds and actions for the recovery of debts, fines, penalties, and  
20 forfeitures accruing to the state or the county;

21 (5) Attend and appear before and give advice to the grand jury when  
22 cases are presented to it for consideration and draw all indictments  
23 when required by the grand jury;

24 (6) Institute and prosecute proceedings before magistrates for the  
25 arrest of persons charged with or reasonably suspected of felonies when  
26 the prosecuting attorney has information that any such offense has been  
27 committed and the prosecuting attorney shall for that purpose attend  
28 when required by them if the prosecuting attorney is not then in  
29 attendance upon the superior court;

30 (7) Carefully tax all cost bills in criminal cases and take care  
31 that no useless witness fees are taxed as part of the costs and that  
32 the officers authorized to execute process tax no other or greater fees  
33 than the fees allowed by law;

34 (8) Receive all cost bills in criminal cases before district judges  
35 at the trial of which the prosecuting attorney was not present, before  
36 they are lodged with the (~~board of county commissioners~~) legislative  
37 authority for payment, whereupon the prosecuting attorney may retax the  
38 same and the prosecuting attorney must do so if the (~~board of county~~

1 commissioners)) legislative authority deems any bill exorbitant or  
2 improperly taxed;

3 (9) Present all violations of the election laws which may come to  
4 the prosecuting attorney's knowledge to the special consideration of  
5 the proper jury;

6 ~~((10) ((Examine at least once in each year the public records and  
7 books of the auditor, assessor, treasurer, superintendent of schools,  
8 and sheriff of his or her county and report to the board of county  
9 commissioners every failure, refusal, omission, or neglect of such  
10 officers to keep such records and books as required by law;~~

11 ~~((11))~~ Examine once in each year the official bonds of all county  
12 and precinct officers and report to the ~~((board of county  
13 commissioners))~~ legislative authority any defect in the bonds of any  
14 such officer;

15 ~~((12))~~ (11) Make an annual report to the governor as of the 31st  
16 of December of each year setting forth the amount and nature of  
17 business transacted by the prosecuting attorney in that year with such  
18 other statements and suggestions as the prosecuting attorney may deem  
19 useful;

20 ~~((13))~~ (12) Send to the state liquor control board at the end of  
21 each year a written report of all prosecutions brought under the state  
22 liquor laws in the county during the preceding year, showing in each  
23 case, the date of trial, name of accused, nature of charges,  
24 disposition of case, and the name of the judge presiding;

25 ~~((14))~~ (13) Seek to reform and improve the administration of  
26 criminal justice and stimulate efforts to remedy inadequacies or  
27 injustice in substantive or procedural law.

28 **Sec. 5.** RCW 36.32.210 and 1969 ex.s. c 182 s 2 are each amended to  
29 read as follows:

30 ~~((1))~~ Each county commissioner of the several counties of the  
31 state of Washington shall, on the first Monday of March of each year  
32 beginning with the year 1964, file with the auditor of the county  
33 wherein such commissioner resides a statement verified by oath of such  
34 county commissioner showing for the twelve months period ending  
35 December 31st of the preceding year, the following:

36 ~~((a))~~ (1) A full and complete inventory of all ~~((tools,  
37 machinery, equipment and appliances belonging to the district of such  
38 commissioner used or intended to be used in any public work, except the~~

1 ~~repair, construction or maintenance of any road, within said county for~~  
2 ~~which public funds are to be expended in whole or in part and which~~  
3 ~~said)) capitalized assets shall be kept in accordance with standards~~  
4 ~~established by the state auditor. This inventory shall be segregated~~  
5 ~~to show the following subheads:~~

6 ~~((i)) (a) The assets, including equipment, on hand, together with~~  
7 ~~a statement of the date when acquired, the amount paid therefor, (the~~  
8 ~~present value,)) the estimated life thereof and a sufficient~~  
9 ~~description to fully identify such property;~~

10 ~~((ii)) (b) All equipment of every kind or nature sold or disposed~~  
11 ~~of in any manner during such preceding twelve months period, together~~  
12 ~~with the name of the purchaser, the amount paid therefor, whether or~~  
13 ~~not the same was sold at public or private sale, the reason for such~~  
14 ~~disposal and a sufficient description to fully identify the same;~~

15 ~~((iii)) (c) All the equipment purchased during said period,~~  
16 ~~together with the date of purchase, the amount paid therefor, whether~~  
17 ~~or not the same was bought under competitive bidding, the price paid~~  
18 ~~therefor and the probable life thereof, the reason for making the~~  
19 ~~purchase and a sufficient description to fully identify such property;~~

20 ~~((b) The exact amount of money derived from sources other than tax~~  
21 ~~levy coming into possession or under the control of such commissioner~~  
22 ~~for or on account of such district or of the commissioner making such~~  
23 ~~statement; with the name of the party paying the same, the source from~~  
24 ~~which derived, why so derived, and the date of its reception.~~

25 ~~(e)) (2) The person to whom such money or any part thereof was~~  
26 ~~paid and why so paid and the date of such payment.~~

27 ~~((2) No county commissioner shall maintain official records which~~  
28 ~~duplicate the records of the county road engineer or any part~~  
29 ~~thereof.))~~

30 **Sec. 6.** RCW 36.32.215 and 1963 c 4 s 36.32.215 are each amended to  
31 read as follows:

32 ~~((Such)) Inventories shall be filed with the county auditor as a~~  
33 ~~public record and shall be open to the inspection of the public((~~  
34 ~~provided further that such county auditor shall cause such inventory~~  
35 ~~and/or inventories to be published once in the official newspaper of~~  
36 ~~such county within five days after the filing thereof)).~~

1       **Sec. 7.** RCW 36.40.040 and 1973 c 39 s 1 are each amended to read  
2 as follows:

3       Upon receipt of the estimates the auditor shall prepare the county  
4 budget which shall set forth the complete financial program of the  
5 county for the ensuing fiscal year, showing the expenditure program and  
6 the sources of revenue by which it is to be financed.

7       The revenue section shall set forth the estimated receipts from  
8 sources other than taxation for each office, department, service, or  
9 institution for the ensuing fiscal year, the actual receipts for the  
10 first six months of the current fiscal year and the actual receipts for  
11 the last completed fiscal year, the estimated surplus at the close of  
12 the current fiscal year and the amount proposed to be raised by  
13 taxation.

14       The expenditure section shall set forth in comparative and tabular  
15 form by offices, departments, services, and institutions the estimated  
16 expenditures for the ensuing fiscal year, the appropriations for the  
17 current fiscal year, the actual expenditures for the first six months  
18 of the current fiscal year including all contracts or other obligations  
19 against current appropriations, and the actual expenditures for the  
20 last completed fiscal year.

21       All estimates of receipts and expenditures for the ensuing year  
22 shall be fully detailed in the annual budget and shall be classified  
23 and segregated according to a standard classification of accounts to be  
24 adopted and prescribed by the state auditor through the division of  
25 municipal corporations after consultation with the Washington state  
26 association of counties and the Washington state association of elected  
27 county officials.

28       The county auditor shall set forth separately in the annual budget  
29 to be submitted to the (~~board of county commissioners~~) legislative  
30 authority the total amount of emergency warrants issued during the  
31 preceding fiscal year, together with a statement showing the amount  
32 issued for each emergency, and the (~~board~~) legislative authority  
33 shall include in the annual tax levy, a levy sufficient to raise an  
34 amount equal to the total of such warrants: PROVIDED, That the  
35 (~~board~~) legislative authority may fund the warrants or any part  
36 thereof into bonds instead of including them in the budget levy.

37       **Sec. 8.** RCW 36.80.040 and 1969 ex.s. c 182 s 9 are each amended to  
38 read as follows:

1       The office of county engineer shall be an office of record; the  
2 county road engineer shall record and file in his or her office, all  
3 matters concerning the public roads, highways, bridges, ditches, or  
4 other surveys of ((his)) the county, with the original papers,  
5 documents, petitions, surveys, repairs, and other papers, in order to  
6 have the complete history of any such road, highway, bridge, ditch, or  
7 other survey; and shall number each construction or improvement  
8 project. The county engineer is not required to retain and file  
9 financial documents retained and filed in other departments in the  
10 county.

11       **Sec. 9.** RCW 42.24.150 and 1969 c 74 s 4 are each amended to read  
12 as follows:

13       On or before the ((tenth)) fifteenth day following the close of the  
14 authorized travel period for which expenses have been advanced to any  
15 officer or employee, he shall submit to the appropriate official a  
16 fully itemized travel expense voucher, for all reimbursable items  
17 legally expended, accompanied by the unexpended portion of such  
18 advance, if any.

19       Any advance made for this purpose, or any portion thereof, not  
20 repaid or accounted for in the time and manner specified herein, shall  
21 bear interest at the rate of ten percent per annum from the date of  
22 default until paid.

23       NEW SECTION. **Sec. 10.** RCW 36.32.213 and 1963 c 4 s 36.32.213 are  
24 each repealed.

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