

SHB 1583 - S COMM AMD

By Committee on Government Operations & Elections

ADOPTED 04/09/2009

1 Strike everything after the enacting clause and insert the
2 following:

3 "Sec. 1. RCW 36.17.045 and 1963 c 164 s 3 are each amended to read
4 as follows:

5 Employees of the counties shall have the right to voluntarily
6 authorize the monthly deduction of their pledges to the United Good
7 Neighbor or its successor, monthly payment to a credit (~~(unit)~~) union
8 as defined in RCW 31.12.005, and monthly dues to a labor union, from
9 their salaries or wages. When such written authorization is received
10 by the county auditor, he or she shall make such monthly deduction.

11 **Sec. 2.** RCW 36.17.050 and 1999 c 71 s 3 are each amended to read
12 as follows:

13 (~~The auditor shall not draw his warrant for the salary of any~~
14 ~~officer until the latter shall have first filed his duplicate receipt~~
15 ~~with the auditor, properly signed by the treasurer, showing he has made~~
16 ~~the last required monthly statement and settlement.)) If the superior
17 court issues a declaratory judgment under RCW 36.16.125 finding that a
18 county officer has abandoned his or her duties, the county officer may
19 not be paid a salary.~~

20 **Sec. 3.** RCW 36.22.010 and 1995 c 194 s 1 are each amended to read
21 as follows:

22 The county auditor:

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

26 (2) Shall keep an account current with the county treasurer, charge
27 all money received as shown by receipts issued and credit all

1 disbursements paid out according to the record of settlement of the
2 treasurer with the legislative authority;

3 (3) Shall make out and transmit to the state auditor a ((complete))
4 statement of the state fund account with the county ((for the past
5 fiscal year certified by his or her certificate and seal, immediately
6 after the completion of the annual settlement of the county treasurer
7 with the legislative authority)) in accordance with standards developed
8 by the state auditor. The statement must be available to the public;

9 (4) Shall make available a complete exhibit of the prior-year
10 finances of the county including, but not limited to, a statement of
11 financial condition and financial operation in accordance with
12 standards developed by the state auditor. This exhibit shall be made
13 available after the financial records are closed for the prior year;

14 (5) Shall make out a register of all warrants legally authorized
15 and directed to be issued by the legislative body at any regular or
16 special meeting. The auditor shall make the data available to the
17 county treasurer. The auditor shall retain the original of the
18 register of warrants for future reference;

19 (6) As clerk of the board of county commissioners, shall:

20 Record all of the proceedings of the legislative authority;

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

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

26 Sign all orders made and warrants issued by order of the
27 legislative authority for the payment of money;

28 Record the reports of the county treasurer of the receipts and
29 disbursements of the county;

30 Preserve and file all accounts acted upon by the legislative
31 authority;

32 Preserve and file all petitions and applications for franchises and
33 record the action of the legislative authority thereon;

34 Record all orders levying taxes;

35 Perform all other duties required by any rule or order of the
36 legislative authority.

1 **Sec. 4.** RCW 36.22.090 and 1975 c 43 s 31 are each amended to read
2 as follows:

3 All warrants for the payment of claims against diking, ditch,
4 drainage and irrigation districts and school districts of the second
5 class, who do not issue their own warrants, as well as political
6 subdivisions within the county for which no other provision is made by
7 law, shall be drawn and issued by the county auditor of the county
8 wherein such subdivision is located, upon ~~((vouchers properly~~
9 ~~approved))~~ proper approval by the governing body thereof.

10 **Sec. 5.** RCW 36.22.170 and 2005 c 442 s 1 are each amended to read
11 as follows:

12 (1)(a) Except as provided in (b) of this subsection, a surcharge of
13 five dollars per instrument shall be charged by the county auditor for
14 each document recorded, which will be in addition to any other charge
15 authorized by law. One dollar of the surcharge shall be ~~((deposited in~~
16 ~~the county general fund to be))~~ used at the discretion of the county
17 commissioners to promote historical preservation or historical
18 programs, which may include preservation of historic documents.

19 (b) A surcharge of two dollars per instrument shall be charged by
20 the county auditor for each document presented for recording by the
21 employment security department, which will be in addition to any other
22 charge authorized by law.

23 (2) Of the remaining revenue generated through the surcharges under
24 subsection (1) of this section:

25 (a) Fifty percent shall be transmitted monthly to the state
26 treasurer who shall distribute such funds to each county treasurer
27 within the state in July of each year in accordance with the formula
28 described in RCW 36.22.190. The county treasurer shall place the funds
29 received in a special account titled the auditor's centennial document
30 preservation and modernization account to be used solely for ongoing
31 preservation of historical documents of all county offices and
32 departments and shall not be added to the county current expense fund;
33 and

34 (b) Fifty percent shall be retained by the county and deposited in
35 the auditor's operation and maintenance fund for ongoing preservation
36 of historical documents of all county offices and departments.

1 (3) The centennial document preservation and modernization account
2 is hereby created in the custody of the state treasurer and shall be
3 classified as a treasury trust account. State distributions from the
4 centennial document preservation and modernization account shall be
5 made without appropriation.

6 **Sec. 6.** RCW 36.40.010 and 1963 c 4 s 36.40.010 are each amended to
7 read as follows:

8 On or before the second Monday in July of each year, the county
9 auditor or chief financial officer designated in a charter county shall
10 notify in writing each county official, elective or appointive, in
11 charge of an office, department, service, or institution of the county,
12 to file with him or her on or before the second Monday in August
13 thereafter detailed and itemized estimates, both of the probable
14 revenues from sources other than taxation, and of all expenditures
15 required by such office, department, service, or institution for the
16 ensuing fiscal year.

17 **Sec. 7.** RCW 36.40.030 and 1995 c 301 s 62 are each amended to read
18 as follows:

19 The estimates required in RCW 36.40.010 and 36.40.020 shall be
20 submitted on forms provided by the county auditor or chief financial
21 officer designated in a charter county and classified according to the
22 classification established by the state auditor. The county auditor or
23 chief financial officer designated in a charter county shall provide
24 such forms. He or she shall also prepare the estimates for interest
25 and debt redemption requirements and any other estimates the
26 preparation of which properly falls within the duties of his or her
27 office.

28 Each such official shall file his or her estimates within the time
29 and in the manner provided in the notice and form and the county
30 auditor or chief financial officer (~~shall~~) designated in a charter
31 county may deduct and withhold as a penalty from the salary of each
32 official failing or refusing to file such estimates as herein provided,
33 the sum of (~~ten~~) fifty dollars for each day of delay: PROVIDED, That
34 the total penalty against any one official shall not exceed two hundred
35 fifty dollars in any one year.

1 In the absence or disability of any official the duties required
2 herein shall devolve upon the official or employee in charge of the
3 office, department, service, or institution for the time being. The
4 notice shall contain a copy of this penalty clause.

5 **Sec. 8.** RCW 36.40.040 and 1995 c 301 s 63 and 1995 c 194 s 7 are
6 each reenacted and amended to read as follows:

7 Upon receipt of the estimates the county auditor or chief financial
8 officer designated in a charter county shall prepare the county budget
9 which shall set forth the complete financial program of the county for
10 the ensuing fiscal year, showing the expenditure program and the
11 sources of revenue by which it is to be financed.

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

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

26 All estimates of receipts and expenditures for the ensuing year
27 shall be fully detailed in the annual budget and shall be classified
28 and segregated according to a standard classification of accounts to be
29 adopted and prescribed by the state auditor after consultation with the
30 Washington state association of counties and the Washington state
31 association of county officials.

32 The county auditor or chief financial officer designated in a
33 charter county shall set forth separately in the annual budget to be
34 submitted to the county legislative authority the total amount of
35 emergency warrants issued during the preceding fiscal year, together
36 with a statement showing the amount issued for each emergency, and the
37 legislative authority shall include in the annual tax levy, a levy

1 sufficient to raise an amount equal to the total of such warrants:
2 PROVIDED, That the legislative authority may fund the warrants or any
3 part thereof into bonds instead of including them in the budget levy.

4 **Sec. 9.** RCW 36.40.050 and 1963 c 4 s 36.40.050 are each amended to
5 read as follows:

6 The budget shall be submitted by the auditor or chief financial
7 officer designated in a charter county to the board of county
8 commissioners on or before the first Tuesday in September of each year.
9 The board shall thereupon consider the same in detail, making any
10 revisions or additions it deems advisable.

11 **Sec. 10.** RCW 36.40.130 and 1963 c 4 s 36.40.130 are each amended
12 to read as follows:

13 Expenditures made, liabilities incurred, or warrants issued in
14 excess of any of the detailed budget appropriations or as revised by
15 transfer as in RCW 36.40.100(~~(, 36.40.110)~~) or 36.40.120 provided shall
16 not be a liability of the county, but the official making or incurring
17 such expenditure or issuing such warrant shall be liable therefor
18 personally and upon his or her official bond. The county auditor shall
19 issue no warrant and the county commissioners shall approve no claim
20 for any expenditure in excess of the detailed budget appropriations or
21 as revised under the provisions of RCW 36.40.100 through 36.40.130,
22 except upon an order of a court of competent jurisdiction, or for
23 emergencies as hereinafter provided. (~~(Any county commissioner, or~~
24 ~~county auditor, approving any claim or issuing any warrant in excess of~~
25 ~~any such budget appropriation except as herein provided shall forfeit~~
26 ~~to the county fourfold the amount of such claim or warrant which shall~~
27 ~~be recovered by action against such county commissioner or auditor, or~~
28 ~~all of them, and the several sureties on their official bonds.))~~)

29 **Sec. 11.** RCW 36.40.210 and 1963 c 4 s 36.40.210 are each amended
30 to read as follows:

31 On or before the twenty-fifth day of each month the auditor shall
32 submit or make available to the board of county commissioners a report
33 showing the expenditures and liabilities against each separate budget
34 appropriation incurred during the preceding calendar month and like
35 information for the whole of the current fiscal year to the first day

1 of said month, together with the unexpended and unencumbered balance of
2 each appropriation. He or she shall also set forth the receipts from
3 taxes and from sources other than taxation for the same periods.

4 **Sec. 12.** RCW 36.96.020 and 1979 ex.s. c 5 s 2 are each amended to
5 read as follows:

6 On or before June 1st of 1980, and on or before June 1st of every
7 year thereafter, each county auditor shall search available records and
8 notify the county legislative authority if any special purpose
9 districts located wholly or partially within the county appear to be
10 inactive. ~~((Each county auditor shall also provide in the
11 notifications made in 1982 and thereafter a list of all special purpose
12 districts located wholly or partially within the county which, for
13 three consecutive years before the notification, have failed to file
14 statements with the county auditor as required in RCW 36.96.090.))~~ If
15 the territory of any special purpose district is located within more
16 than one county, the legislative authorities of all other counties
17 within whose boundaries such a special purpose district lies shall also
18 be notified by the county auditor. However, the authority to dissolve
19 such a special purpose district as provided by this chapter shall rest
20 solely with the legislative authority of the county which contains the
21 greatest geographic portion of such special purpose district.

22 **Sec. 13.** RCW 36.96.090 and 1979 ex.s. c 5 s 9 are each amended to
23 read as follows:

24 ~~((1) Every special purpose district shall file a statement with
25 the auditor of each county in which it lies on or before December 31st
26 of every year, beginning in the year 1979. The initial statement filed
27 by each special purpose district shall contain))~~ For every newly
28 created special purpose district, the auditor of each county in which
29 the special purpose district is located shall provide the state auditor
30 with the following information:

31 ~~((a))~~ (1) The name of the special purpose district and a general
32 description of its location ~~((and geographical area within the county
33 and within any other county;~~

34 ~~(b) The statutes under which the special purpose district
35 operates))~~;

1 ~~((c))~~ (2) The name, address, and telephone number ~~(, and~~
2 ~~remaining term of office))~~ of each member of its governing authority;
3 and

4 ~~((d))~~ (3) The functions that the special purpose district is then
5 presently performing and the purposes for which it was created.

6 ~~((Subsequent annual statements need only identify the special purpose~~
7 ~~district and any of the above detailed information that has changed in~~
8 ~~the last year.~~

9 ~~(2) Each county auditor, on or before January 31, 1980, and on or~~
10 ~~before January 31st each year thereafter, shall forward to the state~~
11 ~~auditor a summation of the information contained in the statements~~
12 ~~required to be filed in subsection (1) of this section together with~~
13 ~~information of each special purpose district located wholly or~~
14 ~~partially within the county that has been dissolved during the~~
15 ~~preceding year.))~~

16 **Sec. 14.** RCW 43.09.280 and 1995 c 301 s 18 are each amended to
17 read as follows:

18 The expense of auditing public accounts shall be borne by each
19 entity subject to such audit for the auditing of all accounts under its
20 jurisdiction and the state auditor shall certify the expense of such
21 audit to the fiscal or warrant-issuing officer of such entity, who
22 shall immediately make payment to the state auditor. If the expense as
23 certified is not paid by any local government within thirty days from
24 the date of certification, the state auditor may certify the expense to
25 the auditor of the county in which the local government is situated,
26 who shall promptly issue his or her warrant on the county treasurer
27 payable out of the current expense fund of the county, which fund,
28 except as to auditing the financial affairs and making inspection and
29 examination of the county, shall be reimbursed by the county auditor or
30 chief financial officer designated in a charter county out of the money
31 due the local government at the next monthly settlement of the
32 collection of taxes and shall be transferred to the current expense
33 fund.

34 NEW SECTION. **Sec. 15.** The following acts or parts of acts are
35 each repealed:

- 1 (1) RCW 28A.350.010 (Registering warrants--All districts) and 1990
2 c 33 s 373, 1975 c 43 s 27, 1973 c 111 s 2, & 1969 ex.s. c 223 s
3 28A.66.010;
- 4 (2) RCW 28A.350.020 (Registering warrants--Second-class districts)
5 and 1990 c 33 s 374, 1975 c 43 s 28, & 1969 ex.s. c 223 s 28A.66.020;
- 6 (3) RCW 28A.350.030 (Auditing accounts--All districts) and 1969
7 ex.s. c 223 s 28A.66.030;
- 8 (4) RCW 28A.350.040 (Auditor to draw and issue warrants--Second-
9 class districts) and 1990 c 33 s 375, 1975 c 43 s 29, 1973 c 111 s 3,
10 & 1969 ex.s. c 223 s 28A.66.040;
- 11 (5) RCW 28A.350.050 (Teacher must qualify before warrant drawn and
12 issued or registered--All districts) and 1973 c 72 s 1, 1971 c 48 s 45,
13 & 1969 ex.s. c 223 s 28A.66.050;
- 14 (6) RCW 28A.350.060 (Liability of auditor for warrants exceeding
15 budget--All districts) and 1975-'76 2nd ex.s. c 118 s 31 & 1969 ex.s.
16 c 223 s 28A.66.070;
- 17 (7) RCW 28A.350.070 (Orders for warrants not transferable--Second-
18 class districts) and 1975 c 43 s 30 & 1969 ex.s. c 223 s 28A.66.080;
- 19 (8) RCW 36.18.110 (Monthly statement to county auditor) and 1985 c
20 44 s 3, 1984 c 128 s 3, & 1963 c 4 s 36.18.110;
- 21 (9) RCW 36.18.120 (Statements to be checked) and 1985 c 44 s 4,
22 1984 c 128 s 4, & 1963 c 4 s 36.18.120; and
- 23 (10) RCW 36.18.130 (Errors or irregularities) and 1963 c 4 s
24 36.18.130."

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By Committee on Government Operations & Elections

ADOPTED 04/09/2009

25 On page 1, line 1 of the title, after "auditors;" strike the
26 remainder of the title and insert "amending RCW 36.17.045, 36.17.050,
27 36.22.010, 36.22.090, 36.22.170, 36.40.010, 36.40.030, 36.40.050,
28 36.40.130, 36.40.210, 36.96.020, 36.96.090, and 43.09.280; reenacting
29 and amending RCW 36.40.040; and repealing RCW 28A.350.010, 28A.350.020,
30 28A.350.030, 28A.350.040, 28A.350.050, 28A.350.060, 28A.350.070,

1 36.18.110, 36.18.120, and 36.18.130."

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