

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE HOUSE BILL 1583**

Chapter 337, Laws of 2009

61st Legislature  
2009 Regular Session

COUNTY AUDITOR PROVISIONS

EFFECTIVE DATE: 07/26/09

Passed by the House April 18, 2009  
Yeas 97 Nays 0

FRANK CHOPP

\_\_\_\_\_  
**Speaker of the House of Representatives**

Passed by the Senate April 9, 2009  
Yeas 44 Nays 0

BRAD OWEN

\_\_\_\_\_  
**President of the Senate**

Approved May 5, 2009, 2:14 p.m.

CHRISTINE GREGOIRE

\_\_\_\_\_  
**Governor of the State of Washington**

CERTIFICATE

I, Barbara Baker, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 1583** as passed by the House of Representatives and the Senate on the dates hereon set forth.

BARBARA BAKER

\_\_\_\_\_  
**Chief Clerk**

FILED

May 8, 2009

**Secretary of State  
State of Washington**

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**SUBSTITUTE HOUSE BILL 1583**

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AS AMENDED BY THE SENATE

Passed Legislature - 2009 Regular Session

**State of Washington                      61st Legislature                      2009 Regular Session**

**By** House Local Government & Housing (originally sponsored by Representatives Alexander, Simpson, Angel, Miloscia, Short, and Nelson)

READ FIRST TIME 02/17/09.

1            AN ACT Relating to county auditors; amending RCW 36.17.045,  
2 36.17.050, 36.22.010, 36.22.090, 36.22.170, 36.40.010, 36.40.030,  
3 36.40.050, 36.40.130, 36.40.210, 36.96.020, 36.96.090, and 43.09.280;  
4 reenacting and amending RCW 36.40.040; and repealing RCW 28A.350.010,  
5 28A.350.020, 28A.350.030, 28A.350.040, 28A.350.050, 28A.350.060,  
6 28A.350.070, 36.18.110, 36.18.120, and 36.18.130.

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

8            **Sec. 1.** RCW 36.17.045 and 1963 c 164 s 3 are each amended to read  
9 as follows:

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

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

18            ((The auditor shall not draw his warrant for the salary of any

1 ~~officer until the latter shall have first filed his duplicate receipt~~  
2 ~~with the auditor, properly signed by the treasurer, showing he has made~~  
3 ~~the last required monthly statement and settlement.))~~ If the superior  
4 court issues a declaratory judgment under RCW 36.16.125 finding that a  
5 county officer has abandoned his or her duties, the county officer may  
6 not be paid a salary.

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

9 The county auditor:

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

13 (2) Shall keep an account current with the county treasurer, charge  
14 all money received as shown by receipts issued and credit all  
15 disbursements paid out according to the record of settlement of the  
16 treasurer with the legislative authority;

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

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

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

33 (6) As clerk of the board of county commissioners, shall:  
34 Record all of the proceedings of the legislative authority;  
35 Make full entries of all of their resolutions and decisions on all  
36 questions concerning the raising of money for and the allowance of  
37 accounts against the county;

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

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

5 Record the reports of the county treasurer of the receipts and  
6 disbursements of the county;

7 Preserve and file all accounts acted upon by the legislative  
8 authority;

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

11 Record all orders levying taxes;

12 Perform all other duties required by any rule or order of the  
13 legislative authority.

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

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

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

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

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

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

3 (a) Fifty percent shall be transmitted monthly to the state  
4 treasurer who shall distribute such funds to each county treasurer  
5 within the state in July of each year in accordance with the formula  
6 described in RCW 36.22.190. The county treasurer shall place the funds  
7 received in a special account titled the auditor's centennial document  
8 preservation and modernization account to be used solely for ongoing  
9 preservation of historical documents of all county offices and  
10 departments and shall not be added to the county current expense fund;  
11 and

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

15 (3) The centennial document preservation and modernization account  
16 is hereby created in the custody of the state treasurer and shall be  
17 classified as a treasury trust account. State distributions from the  
18 centennial document preservation and modernization account shall be  
19 made without appropriation.

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

22 On or before the second Monday in July of each year, the county  
23 auditor or chief financial officer designated in a charter county shall  
24 notify in writing each county official, elective or appointive, in  
25 charge of an office, department, service, or institution of the county,  
26 to file with him or her on or before the second Monday in August  
27 thereafter detailed and itemized estimates, both of the probable  
28 revenues from sources other than taxation, and of all expenditures  
29 required by such office, department, service, or institution for the  
30 ensuing fiscal year.

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

33 The estimates required in RCW 36.40.010 and 36.40.020 shall be  
34 submitted on forms provided by the county auditor or chief financial  
35 officer designated in a charter county and classified according to the  
36 classification established by the state auditor. The county auditor or

1 chief financial officer designated in a charter county shall provide  
2 such forms. He or she shall also prepare the estimates for interest  
3 and debt redemption requirements and any other estimates the  
4 preparation of which properly falls within the duties of his or her  
5 office.

6 Each such official shall file his or her estimates within the time  
7 and in the manner provided in the notice and form and the county  
8 auditor or chief financial officer (~~shall~~) designated in a charter  
9 county may deduct and withhold as a penalty from the salary of each  
10 official failing or refusing to file such estimates as herein provided,  
11 the sum of (~~ten~~) fifty dollars for each day of delay: PROVIDED, That  
12 the total penalty against any one official shall not exceed two hundred  
13 fifty dollars in any one year.

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

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

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

25 The revenue section shall set forth the estimated receipts from  
26 sources other than taxation for each office, department, service, or  
27 institution for the ensuing fiscal year, the actual receipts for the  
28 first six months of the current fiscal year and the actual receipts for  
29 the last completed fiscal year, the estimated surplus at the close of  
30 the current fiscal year and the amount proposed to be raised by  
31 taxation.

32 The expenditure section shall set forth in comparative and tabular  
33 form by offices, departments, services, and institutions the estimated  
34 expenditures for the ensuing fiscal year, the appropriations for the  
35 current fiscal year, the actual expenditures for the first six months  
36 of the current fiscal year including all contracts or other obligations

1 against current appropriations, and the actual expenditures for the  
2 last completed fiscal year.

3 All estimates of receipts and expenditures for the ensuing year  
4 shall be fully detailed in the annual budget and shall be classified  
5 and segregated according to a standard classification of accounts to be  
6 adopted and prescribed by the state auditor after consultation with the  
7 Washington state association of counties and the Washington state  
8 association of county officials.

9 The county auditor or chief financial officer designated in a  
10 charter county shall set forth separately in the annual budget to be  
11 submitted to the county legislative authority the total amount of  
12 emergency warrants issued during the preceding fiscal year, together  
13 with a statement showing the amount issued for each emergency, and the  
14 legislative authority shall include in the annual tax levy, a levy  
15 sufficient to raise an amount equal to the total of such warrants:  
16 PROVIDED, That the legislative authority may fund the warrants or any  
17 part thereof into bonds instead of including them in the budget levy.

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

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

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

27 Expenditures made, liabilities incurred, or warrants issued in  
28 excess of any of the detailed budget appropriations or as revised by  
29 transfer as in RCW 36.40.100(~~(, 36.40.110)~~) or 36.40.120 provided shall  
30 not be a liability of the county, but the official making or incurring  
31 such expenditure or issuing such warrant shall be liable therefor  
32 personally and upon his or her official bond. The county auditor shall  
33 issue no warrant and the county commissioners shall approve no claim  
34 for any expenditure in excess of the detailed budget appropriations or  
35 as revised under the provisions of RCW 36.40.100 through 36.40.130,  
36 except upon an order of a court of competent jurisdiction, or for

1 emergencies as hereinafter provided. (~~Any county commissioner, or~~  
2 ~~county auditor, approving any claim or issuing any warrant in excess of~~  
3 ~~any such budget appropriation except as herein provided shall forfeit~~  
4 ~~to the county fourfold the amount of such claim or warrant which shall~~  
5 ~~be recovered by action against such county commissioner or auditor, or~~  
6 ~~all of them, and the several sureties on their official bonds.))~~

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

9 On or before the twenty-fifth day of each month the auditor shall  
10 submit or make available to the board of county commissioners a report  
11 showing the expenditures and liabilities against each separate budget  
12 appropriation incurred during the preceding calendar month and like  
13 information for the whole of the current fiscal year to the first day  
14 of said month, together with the unexpended and unencumbered balance of  
15 each appropriation. He or she shall also set forth the receipts from  
16 taxes and from sources other than taxation for the same periods.

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

19 On or before June 1st of 1980, and on or before June 1st of every  
20 year thereafter, each county auditor shall search available records and  
21 notify the county legislative authority if any special purpose  
22 districts located wholly or partially within the county appear to be  
23 inactive. (~~Each county auditor shall also provide in the~~  
24 ~~notifications made in 1982 and thereafter a list of all special purpose~~  
25 ~~districts located wholly or partially within the county which, for~~  
26 ~~three consecutive years before the notification, have failed to file~~  
27 ~~statements with the county auditor as required in RCW 36.96.090.)) If  
28 the territory of any special purpose district is located within more  
29 than one county, the legislative authorities of all other counties  
30 within whose boundaries such a special purpose district lies shall also  
31 be notified by the county auditor. However, the authority to dissolve  
32 such a special purpose district as provided by this chapter shall rest  
33 solely with the legislative authority of the county which contains the  
34 greatest geographic portion of such special purpose district.~~



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

3       ~~((1) Every special purpose district shall file a statement with~~  
4 ~~the auditor of each county in which it lies on or before December 31st~~  
5 ~~of every year, beginning in the year 1979. The initial statement filed~~  
6 ~~by each special purpose district shall contain))~~ For every newly  
7 created special purpose district, the auditor of each county in which  
8 the special purpose district is located shall provide the state auditor  
9 with the following information:

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

13       ~~(b) — The — statutes — under — which — the — special — purpose — district~~  
14 ~~operates))~~;

15       ~~((c))~~ (2) The name, address, and telephone number~~((, — and~~  
16 ~~remaining term of office))~~ of each member of its governing authority;  
17 and

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

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

23       ~~(2) Each county auditor, on or before January 31, 1980, and on or~~  
24 ~~before January 31st each year thereafter, shall forward to the state~~  
25 ~~auditor a summation of the information contained in the statements~~  
26 ~~required to be filed in subsection (1) of this section together with~~  
27 ~~information of each special purpose district located wholly or~~  
28 ~~partially within the county that has been dissolved during the~~  
29 ~~preceding year.))~~

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

32       The expense of auditing public accounts shall be borne by each  
33 entity subject to such audit for the auditing of all accounts under its  
34 jurisdiction and the state auditor shall certify the expense of such  
35 audit to the fiscal or warrant-issuing officer of such entity, who  
36 shall immediately make payment to the state auditor. If the expense as  
37 certified is not paid by any local government within thirty days from

1 the date of certification, the state auditor may certify the expense to  
2 the auditor of the county in which the local government is situated,  
3 who shall promptly issue his or her warrant on the county treasurer  
4 payable out of the current expense fund of the county, which fund,  
5 except as to auditing the financial affairs and making inspection and  
6 examination of the county, shall be reimbursed by the county auditor or  
7 chief financial officer designated in a charter county out of the money  
8 due the local government at the next monthly settlement of the  
9 collection of taxes and shall be transferred to the current expense  
10 fund.

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

13 (1) RCW 28A.350.010 (Registering warrants--All districts) and 1990  
14 c 33 s 373, 1975 c 43 s 27, 1973 c 111 s 2, & 1969 ex.s. c 223 s  
15 28A.66.010;

16 (2) RCW 28A.350.020 (Registering warrants--Second-class districts)  
17 and 1990 c 33 s 374, 1975 c 43 s 28, & 1969 ex.s. c 223 s 28A.66.020;

18 (3) RCW 28A.350.030 (Auditing accounts--All districts) and 1969  
19 ex.s. c 223 s 28A.66.030;

20 (4) RCW 28A.350.040 (Auditor to draw and issue warrants--Second-  
21 class districts) and 1990 c 33 s 375, 1975 c 43 s 29, 1973 c 111 s 3,  
22 & 1969 ex.s. c 223 s 28A.66.040;

23 (5) RCW 28A.350.050 (Teacher must qualify before warrant drawn and  
24 issued or registered--All districts) and 1973 c 72 s 1, 1971 c 48 s 45,  
25 & 1969 ex.s. c 223 s 28A.66.050;

26 (6) RCW 28A.350.060 (Liability of auditor for warrants exceeding  
27 budget--All districts) and 1975-'76 2nd ex.s. c 118 s 31 & 1969 ex.s.  
28 c 223 s 28A.66.070;

29 (7) RCW 28A.350.070 (Orders for warrants not transferable--Second-  
30 class districts) and 1975 c 43 s 30 & 1969 ex.s. c 223 s 28A.66.080;

31 (8) RCW 36.18.110 (Monthly statement to county auditor) and 1985 c  
32 44 s 3, 1984 c 128 s 3, & 1963 c 4 s 36.18.110;

33 (9) RCW 36.18.120 (Statements to be checked) and 1985 c 44 s 4,  
34 1984 c 128 s 4, & 1963 c 4 s 36.18.120; and

35 (10) RCW 36.18.130 (Errors or irregularities) and 1963 c 4 s

1 36.18.130.

Passed by the House April 18, 2009.

Passed by the Senate April 9, 2009.

Approved by the Governor May 5, 2009.

Filed in Office of Secretary of State May 8, 2009.