

## CHAPTER 367

[Substitute House Bill No. 255]

## IRRIGATION DISTRICTS—TREASURERS

AN ACT Relating to local government; and amending section 2, chapter 276, Laws of 1961 as last amended by section 1, chapter 89, Laws of 1969 and RCW 87.03.440.

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

Section 1. Section 2, chapter 276, Laws of 1961 as last amended by section 1, chapter 89, Laws of 1969 and RCW 87.03.440 are each amended to read as follows:

The treasurer of the county in which is located the office of the district shall be ex officio treasurer of the district, and any county treasurer handling district funds shall be liable upon his official bond and to criminal prosecution for malfeasance and misfeasance, or failure to perform any duty as county or district treasurer. The treasurer of each county in which lands of the district are located shall collect and receipt for all assessments levied on lands within his county. There shall be deposited with the district treasurer all funds of the district. He shall pay out such funds upon warrants issued by the county auditor against the proper funds of the district, except the sums to be paid out of the bond fund upon coupons or bonds presented to the treasurer. All warrants shall be paid in the order of their issuance. The district treasurer shall report, in writing, on the first Monday in each month to the directors, the amount in each fund, the receipts for the month preceding in each fund, and file the report with the secretary of the board. The secretary shall report to the board, in writing, at the regular meeting in each month, the amount of receipts and expenditures during the preceding month, and file the report in the office of the board.

The preceding paragraph of this section notwithstanding, the board of directors of an irrigation district which lies in more than one county and which had assessments in each of two of the preceding three years equal to at least five hundred thousand dollars may designate some other person having experience in financial or fiscal matters as treasurer of the district. In addition, the board of directors of an irrigation district which lies entirely within one county may designate some other person having experience in financial or fiscal matters as treasurer of the district if the board has the approval of the county treasurer to designate some other person. If the board designates a treasurer, it shall require a bond with a surety company authorized to do business in the state of Washington in an amount and under the terms and conditions which it finds from time to time will protect the district against loss. The premium on the bond shall be paid by the district. The designated treasurer shall collect and receipt for all irrigation district assessments on lands within the district and shall act with the same powers and duties and be under the same restrictions as provided by law for county treasurers acting in matters pertaining to irrigation districts, except the powers, duties, and restrictions in RCW 87.56.110, 87.56.210, 87.80.180, 87.80.190 and 87.80.200, which shall continue to be those of county treasurers.

In those districts which have designated their own treasurers, the provisions of law pertaining to irrigation districts which require certain acts to be done and

which refer to and involve a county treasurer or the office of a county treasurer or the county officers charged with the collection of irrigation district assessments, except RCW 87.56.110, 87.56.210, 87.80.180, 87.80.190 and 87.80.200, shall be construed to refer to and involve the designated district treasurer or the office of the designated district treasurer.

Any claim against the district for which it is liable under existing laws shall be presented to the board as provided in RCW 4.96.020 and upon allowance it shall be attached to a voucher verified by the claimant and approved by the chairman and signed by the secretary and directed to the auditor for payment: PROVIDED, That in the event claimant's claim is for crop damage the claimant in addition to filing his claim within the one hundred twenty day limit and in the manner specified in RCW 4.96.020 must file with the secretary of the district, or in his absence one of the directors, not less than three days prior to the severance of the crop alleged to be damaged, a written preliminary notice pertaining to the crop alleged to be damaged. Such preliminary notice, so far as claimant is able, shall advise the district; that the claimant has filed a claim or intends to file a claim against the district for alleged crop damage; shall give the name and present residence of the claimant; shall state the cause of the damage to the crop alleged to be damaged and the estimated amount of damage; and shall accurately locate and describe where the crop alleged to be damaged is located. Such preliminary notice may be given by claimant or by anyone acting in his behalf and need not be verified. No action may be commenced against an irrigation district for crop damages unless claimant has complied with the provisions of RCW 4.96.020 and also with the preliminary notice requirements of this section.

Passed the House June 21, 1977.

Passed the Senate June 21, 1977.

Approved by the Governor July 14, 1977.

Filed in Office of Secretary of State July 14, 1977.

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## CHAPTER 368

[House Bill No. 623]

### PUBLIC UTILITY TAX—DEDUCTIONS—NONPROFIT WATER ASSOCIATIONS

AN ACT Relating to revenue and taxation; and amending section 82.16.050, chapter 15, Laws of 1961 as last amended by section 25, chapter 149, Laws of 1967 ex. sess. and RCW 82.16.050.

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

Section 1. Section 82.16.050, chapter 15, Laws of 1961 as last amended by section 25, chapter 149, Laws of 1967 ex. sess. and RCW 82.16.050 are each amended to read as follows:

In computing tax there may be deducted from the gross income the following items:

(1) Amounts derived by municipally owned or operated public service businesses, directly from taxes levied for the support or maintenance thereof: PROVIDED, That this section shall not be construed to exempt service charges which are spread on the property tax rolls and collected as taxes;