

**RCW 36.95.160 District treasurer—Duties—District warrants. (1)**

The treasurer of the county in which a district is located is the treasurer of the district.

(2) The county treasurer must collect the excise tax provided for under this chapter and send notice of payment due to persons owing the tax. To reduce costs of services performed by the county treasurer, district board members and employees may assist the treasurer in sending tax notices to taxpayers.

(3) Districts with fewer than twelve hundred persons subject to the excise tax and levying an excise tax of forty dollars or more per television set per year may:

(a) Send tax notices bimonthly; and

(b) Collect excise tax revenue, which must be forwarded to the county treasurer for deposit in the district account.

(4) All district funds must be deposited with the county treasurer. All district payments must be made by the county treasurer from district funds upon warrants issued by the county auditor, except the sums to be paid out of any bond fund for principal and interest payments on bonds. All warrants must be paid in the order of issuance.

(5) The treasurer must report monthly to the board, in writing, the amount in the district fund or funds. [2013 c 191 § 3; 2009 c 549 § 4161; 1983 c 167 § 103; 1981 c 52 § 4; 1971 ex.s. c 155 § 16.]

**Liberal construction—Severability—1983 c 167:** See RCW 39.46.010 and note following.