

CHAPTER 45.

[S. B. 98.]

METROPOLITAN PARK DISTRICTS.

AN ACT relating to municipal corporations; amending section 1, chapter 264, Laws of 1943 and RCW 35.61.010; and adding three new sections to chapter 264, Laws of 1943 and to chapter 35.61 RCW; and declaring an emergency.

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

SECTION 1. Section 1, chapter 264, Laws of 1943 and RCW 35.61.010 are each amended to read as follows:

RCW 35.61.010 amended.

Cities of the first class and such contiguous property the residents of which may decide in favor thereof in the manner set forth in this chapter may create a metropolitan park district for the management, control, improvement, maintenance, and acquisition of parks, parkways, and boulevards: *Provided*, That no municipal corporation of the fourth class shall be included within such metropolitan park district, and any such fourth class municipal corporation heretofore included within such district is hereby automatically withdrawn.

Authority to create.

Fourth class municipalities withdrawn.

SEC. 2. There is added to chapter 264, Laws of 1943 and to chapter 35.61 RCW a new section to read as follows:

New section.

Any and all taxes or assessments levied or assessed against property located in the municipal corporation of the fourth class automatically withdrawn under section 1 of this amendatory act from a metropolitan park district shall remain a lien and be collectible as by law provided when such taxes or assessments are levied or assessed prior to such withdrawal or when such levies or assessments are duly made to provide revenue for the payment of general obligations or general obligation bonds of the metropolitan park district duly incurred or issued prior to such automatic withdrawal.

Prior levies and assessments collectible.

New section.

SEC. 3. There is added to chapter 264, Laws of 1943 and to chapter 35.61 RCW a new section to read as follows:

Contracts with district upon withdrawal.

Any municipal corporation of the fourth class so withdrawn may, through its legislative authority, authorize contracts with the metropolitan park district from which it was withdrawn with respect to the rights, duties, and obligations of the withdrawn municipal corporation as to the ownership of property, services, assets, liabilities, and debts and any other question arising out of the withdrawal, which contract may also make provisions for services by the district and use of the facilities or real estate within such municipal corporation or park district, and the contract may provide for such distribution of any costs or expenses as may be agreed to by the municipal corporation and the district.

New section.

SEC. 4. There is added to chapter 264, Laws of 1943 and to chapter 35.61 RCW a new section to read as follows:

Disposition of property, eminent domain, upon withdrawal.

The legislative authority of the municipal corporation of the fourth class so withdrawn may (1) negotiate and agree with the commissioners of the metropolitan park district from which it has been withdrawn as to the disposition of any property, real or personal, or of any right, title, or interest therein including the title, price and conveyance thereof, and (2) such municipal corporation shall also have the right of eminent domain in making a final disposition of any question arising, directly or indirectly, out of the withdrawal, such proceedings to be had in the name of the municipal corporation and in the manner prescribed for cities and towns in chapter 8.12 RCW: *Provided*, That nothing herein shall be construed to limit in any way existing powers of the municipal corporation as to condemnation generally.

SEC. 5. This act is necessary for the immediate Emergency.
 preservation of the public peace, health and safety,
 the support of the state government and its existing
 public institutions, and shall take effect immediately.

Passed the Senate February 10, 1959.

Passed the House February 19, 1959.

Approved by the Governor February 26, 1959.

CHAPTER 46.

[S. B. 126.]

DEATH TAXES — ARBITRATION.

AN ACT relating to the settlement of disputes respecting the
 domicile of decedents for death tax purposes.

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

SECTION 1. For the purposes of this act:

(1) "Executor" means an executor of a will or
 administrator of the estate of the decedent, but does
 not include an ancillary administrator nor an ad-
 ministrator with the will annexed if an executor
 named in the will has been appointed and has quali-
 fied in another state.

Definitions.
 "Executor."

(2) "Taxing official" means the state tax com-
 mission and the designated authority of a reciprocal
 state charged with the duty of collecting its death
 taxes.

"Taxing
 official."

(3) "Death tax" means any tax levied by a state
 on account of the transfer or shifting of economic
 benefits in property at death, or in contemplation
 thereof, or intended to take effect in possession or
 enjoyment at or after death, whether denominated
 an "inheritance tax," "transfer tax," "succession
 tax," "estate tax," "death duty," "death dues," or
 otherwise.

"Death tax."

(4) "Interested person" means any person who
 may be entitled to receive or who has received any

"Interested
 person."