

## CHAPTER 144.

(H. B. No. 7)

AUTHORIZING ASSESSMENTS FOR LOCAL IMPROVEMENTS  
OF STATE LANDS WITHIN LIMITS OF INCORPORATED  
CITIES AND TOWNS.

AN ACT authorizing the assessment for local improvements of certain lands owned by the State of Washington and situated within the limits of incorporated cities or towns, and also authorizing such assessment of leasehold, contractual or possessory interests in certain other lands owned by the State situated within such cities or towns and which have been leased, or are held under contracts for the purchase thereof.

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

SECTION 1. That all leasehold, contractual or possessory interests in any tide lands owned by the State of Washington in fee simple (in trust or otherwise), situated within the limits of any incorporated city or town in this State, and which have been leased by the State, or which are held by any person, firm, association, private corporation or municipal corporation under a contract of purchase from the State, may be assessed and charged for the cost of all local improvements specially benefiting such leasehold, contractual or possessory interest, which may be ordered by the proper authorities of such city or town; and such leasehold, contractual or possessory interest, for all the purposes of the assessment and collection of the cost of any such local improvement, shall be treated as the private property of such lessee or owner of such contractual or possessory interest: *Provided*, That the provisions of this section of this act shall apply only to tide lands: *And, provided further*, That nothing in this section shall be construed to affect the title of the State, nor shall any lien for such assessment attach to the fee simple title of the State.

Costs, how  
charged.

SEC. 2. That all lands other than tide lands held or owned by the State of Washington in fee simple (in trust or otherwise), situated within the limits of any incorporated city or town in this State, may be assessed and charged for the cost of all local improvements especially benefiting such

Tide lands.  
excepted.

lands which may be ordered by the proper authorities of such cities or towns.

State property, in cities and towns, how assessed.

SEC. 3. In all local improvement assessment districts in any incorporated city or town in this State property in such district, other than tide lands, held or owned by the State shall be assessed and charged for its portion of the cost of such local improvement in the same manner as other property in such district: *Provided*, That none of the provisions of this act shall have the effect, or be construed to have the effect, to alter or modify in any particular any existing lease of any lands or property owned by the State, or release or discharge any lessee of any such lands or property from any of the obligations, covenants or conditions of the contract under which any such lands or property are leased or held by any such lessee.

Certified statement to commissioner of public lands.

SEC. 4. Upon the approval and confirmation of the assessment roll for any local improvement ordered by the proper authorities of any incorporated city or town in this State, the city or town treasurer shall certify and forward to the commissioner of public lands of the State of Washington a statement of all the lots or parcels of lands (other than tide lands), held or owned by the State, and charged on such assessment roll for the cost of such local improvement, separately describing each such lot or parcel of the State's land, with the amount of the assessment charged against it; the commissioner of public lands shall charge against each such lot or parcel of land owned or held by the State, the amount of the local assessment so certified by the city or town treasurer, and shall then certify said statement to the state auditor, who shall, at the next session of the Legislature, certify to the Legislature the amount of such local assessments charged against such land of the State, and the Legislature shall provide for the payment of the same, with interest, by appropriation out of the general fund of the State.

Auditor's certificate to legislature.

Lands offered for sale.

SEC. 5. When any land, other than tide land, owned or held by the State within incorporated cities or towns in this State, against which local improvement assessments have been paid as provided for by the provisions of sections two, three and four of this act, is offered for sale, there shall be added to the appraised value of such land, as provided by law, the amount of the local improvement assessments paid by the State, which amount so added shall be paid by the

purchaser in cash at the time of the sale of said land, in addition to the amounts otherwise due to the State for said land, and no deed shall ever be executed until such local assessment has been paid.

SEC. 6. The provisions of this act shall apply to all municipal corporations, and charter or ordinance provisions to the contrary notwithstanding.

SEC. 7. Nothing in any of the provisions of this act shall have the effect, or be construed to have the effect, to alter or modify in any particular any existing lease of any lands or property owned by the State or any contract to purchase from the State any of its land or property, or any agreement under which any possessory or contractual interest in any lands of the State may be owned or held by any person, firm, association, private corporation or municipal corporation, or to waive, release or discharge any covenant, stipulation or obligation of any such lease, contract or agreement, and whether the lands involved be tide lands or other lands.

Existing  
leases not  
affected  
hereby.

Passed the House January 30, 1905.

Passed the Senate March 8, 1905.

Approved by the Governor March 9, 1905.

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## CHAPTER 145.

(H. B. No. 158)

### AMENDING ACT OF 1903 FOR ASSESSMENT AND COLLECTION OF TAXES IN CITIES OF THIRD AND FOURTH CLASS.

AN ACT to amend Section six of "An act to provide for the assessment and collection of taxes in municipal corporations of the third and fourth class in the State of Washington and declaring an emergency," approved March 9, 1893.

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

SECTION 1. That Section six of "An act to provide for the assessment and collection of taxes in municipal corporations of the third and fourth class, in the State of Washington and declaring an emergency," approved March 9,