

of all oils, gases, coal, ores, minerals and fossils of every kind and of rights in connection therewith, and the United States of America shall have acquired for governmental purposes and uses all right, title, claim and interest of the purchaser, or grantee, or his successors in interest or assigns, in or to said contract or the land described therein, except such reserved rights, and no oils, gases, coal, ores, minerals or fossils of any kind have been discovered or are known to exist in or upon such lands, the commissioner of public lands may, if he deems advisable, cause to be prepared a deed of conveyance to the United States of America of such reserved rights, and certify the same to the governor in the manner provided by law for deeds to state lands, and the governor shall be, and hereby is authorized to execute, and the secretary of state to attest, a deed of conveyance for such reserved rights to the United States of America.

Passed the Senate March 3, 1931.

Passed the House March 10, 1931.

Approved by the Governor March 20, 1931.

CHAPTER 106.

[S. B. 7.]

RE-ASSESSMENT AND RE-TAXATION OF PROPERTY.

AN ACT providing for the re-assessment and re-taxation of property for past and future years, and declaring that this act shall take effect immediately.

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

SECTION 1. The terms used in this act shall be construed as follows: The phrase "error in taxation" shall mean and embrace any action on the part of any assessing or taxing officer or board resulting in taxes being levied on any property at an amount in excess of what they should have been, or resulting

Terms
defined.

in a tax void in whole or in part; the word "owner" shall be construed to mean the person owning the legal title to the property which shall be re-assessed and re-taxed pursuant to this act as shown by the county auditor's records; the phrase "re-levied tax" shall mean the tax levied on any property as a result of a re-assessment as provided in this Act; the phrase "original tax" shall mean the tax originally levied upon the property for the year or years for which a re-assessment and re-levy is made; the phrase "original assessment" shall mean all of the proceedings of the assessing and taxing officers leading up to the actual levying of the original tax; the phrase "original assessment date" shall mean the date as of which the property in question was valued for the purpose of fixing the original tax thereon; the word "hearing" shall mean a proceeding in which any taxpayer or other person having an interest in the matter concerning which such hearing is had, is afforded an opportunity of making such showing with respect thereto, as he may desire; the phrase "tax commission" shall mean the tax commission of the State of Washington; the term "person" shall import both the singular and plural as the case may demand, or as shall be applicable, and shall include individuals, copartnerships, corporations, and unincorporated societies and associations.

SEC. 2. Whenever it shall appear to the tax commission from any protest accompanying the payment of taxes heretofore or hereafter filed with any county or state board or officer, or petition or complaint heretofore or hereafter served or filed in any court for or on behalf of such taxpayer and an investigation of the facts upon which such protest, petition or complaint is based that any error in taxation has occurred in the assessment or taxation heretofore or hereafter made of any property taxable in this state, and such assessment appears to be

Protest
filed.

Re-listed,
re-valued,
re-assessed,
re-taxed.

excessive or void in whole or in part, such property shall forthwith, in the manner provided in this act, be re-listed, re-valued, re-assessed and re-taxed for the year or years in the assessment and taxation of which such error or errors in taxation was or were made: *Provided, however,* that there shall not be more than one re-assessment and/or re-taxation proceedings under the provisions of this Act, relating to the same property for the same year's taxes.

Notice.

SEC. 3. The tax commission shall cause a notice, signed by it, to be served upon the owner in the manner hereinafter provided, which notice shall be addressed to the owner and also "to all persons known and unknown having or claiming any interest in the property in this notice described," shall describe such property with the same particularity as the same is required by law to be described upon the assessment rolls, and shall give notice that at a time to be fixed in such notice (which time shall not be less than ten, nor more than thirty days after the date of the last publication of such notice hereinafter provided), such tax commission will, at its office proceed to re-assess and re-tax said property for the particular year or years involved (naming them) and further giving notice that said owner or other interested persons may appear at the time and place set forth in said notice, and show cause, if any there be, why such re-assessment and re-taxation should not be made, and make such showing as they shall desire to make as to the claimed illegality of such tax. Such notice shall also be published once a week for three consecutive weeks in a newspaper printed and published and of general circulation in one of the counties in which such property is located. A copy of such notice shall also be mailed not less than ten days prior to the date fixed for such hearing to the prosecuting attorney of each county in which the property involved is located.

Description
of property.

Notice
published.

Service.

The notice referred to in this section shall be served either (1) in the same manner as personal service of summons in civil actions is made, or (2) by depositing a true copy thereof in the United States postoffice at Olympia, Washington, securely wrapped and plainly addressed to such owner at his last known address. Proof of such service shall be made by the affidavit of the person making such service.

SEC. 4. A hearing shall be had at the time and place set forth in the notice provided for in section three hereof, and thereafter the tax commission shall determine, as of the original assessment date, and in the manner provided by existing law, the cash market value of the property in question, and the ratio between cash market value and assessed value of the other taxable property in the county where such property is located, and shall fix the equalized value of the property in question at that percentage of its cash market value as of the original assessment date, which the equalized assessed value of the general taxable property in the county where such re-assessed property is located, bore to its cash market value: *Provided, however,* that in case of a protest, complaint or petition based upon an alleged excessive assessment, the re-assessment shall not exceed the original assessment. Hearing.

SEC. 5. If the original assessment was made by a county assessor, the equalized valuation of such property for the purpose of such re-assessment and any other corrections made by the tax commission in the original tax shall be forthwith certified to the county assessor of the county in which such re-assessed property is located, and the same shall be entered and the tax extended by such assessor under an appropriate heading, in the assessment rolls for the year or years for which such re-assessment is made, in the same manner as provided by existing Equalize value.

Certified to county assessor.

Original
assessment
by tax
commission.

Re-assess-
ment
apportioned
to counties.

law for the entry and extension of the original assessment of such property. If the original assessment was made by the tax commission, the equalized valuation of such property for the purpose of such re-assessment shall be forthwith entered by the tax commission under an appropriate heading, in its assessment rolls for the year or years for which such re-assessment was made, and shall be apportioned to the county or counties, and certified to the county assessors of the proper counties, and shall be distributed by the county assessors among taxing districts, and shall be placed upon the county tax rolls, in the same manner as provided by existing law for the entry and extension of the original assessment of such property.

Re-list
property ;
re-levy
tax.

The officers authorized by existing law to levy and collect taxes on said property shall forthwith proceed to re-list said property, and to re-levy and collect the tax thereon as of the original assessment year or years, in the same manner as provided by existing law for the listing of property, and the levying and collection of taxes thereon, save and except, that each such officer shall, in turn, perform the several duties to be performed by him in connection with such re-assessment and re-taxation, as soon as the completion of the duties of other officers in connection therewith make it possible for him to do so: *Provided*, that such tax as re-assessed and re-levied shall be figured and determined at the same tax-rate as the original tax on said property for the year or years for which said re-assessment was made, was or should have been, figured and determined.

Substitution
for original
tax.

Sec. 6. The tax as so re-levied and re-assessed shall, for all purposes, be deemed to have been levied on said property as of the time that the original tax was levied, and in substitution therefor, and all payments made upon such original tax shall be deemed to have been made upon, and shall be

credited upon, such re-levied tax, as of the time and with the same effect as though made on such re-levied tax: *Provided, however,* That any portion of the re-levied tax that shall not have been paid prior to the date of delinquency of the original tax shall bear interest at the same rate and from the same dates as the unpaid portion of the original tax.

SEC. 7. As soon as any such re-levied tax shall have been re-assessed and re-levied as herein provided, the board of county commissioners shall forthwith, by proper resolution, order and direct the repayment to the owner of the property affected, of such an amount as the payments theretofore made upon the original tax exceed the amount of such re-levied tax (the amount of which shall be certified by the county treasurer to said commissioners), together with interest on such excess at six per cent per annum from the date or dates of such excess payment, and such repayment shall be made by warrants drawn upon a fund in said treasury hereby created to be known and designated as the county tax refund fund.

Re-payment
to owner of
excess paid.

County tax
refund fund.

Annually, at the time required by law for the levying of taxes for county purposes the proper county officers required by law to make and enter such tax levies, shall make and enter a tax levy or levies for said county tax refund fund as follows:

Tax levy
for.

(1) A levy upon all of the taxable property within the county for the amount of all taxes collected by the county for county and/or state purposes, and which the board of county commissioners has ordered and directed to be repaid within the preceding twelve months, including legal interest, together with the additional amounts hereinafter provided for;

(2) A levy upon all of the taxable property of each taxing district within the county for the amount of all taxes collected by the county for the purposes

of the various taxing districts in such county, which the board of county commissioners has ordered and directed to be repaid within the preceding twelve months, including legal interest, together with the additional amounts hereinafter provided for.

Interest.

The aforesaid levy or levies shall also include a proper share of the interest paid out of said fund during said twelve months upon warrants issued against said fund, plus an additional amount not to exceed ten per cent of the total of the preceding items required to be included in such levy or levies as such levying officers shall deem necessary to meet the obligations of such fund, taking into consideration the probable portions of such taxes that will not be collected or collectible during the year in which they are due and payable, and also any unobligated cash on hand in said fund.

Invalidity
of part not
to affect
balance.

SEC. 8. If any section or provision of this Act be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Effective im-
mediately.

SEC. 9. This Act is necessary for the support of the state government and its existing public institutions and shall take effect immediately.

Passed the Senate March 11, 1931.

Passed the House March 10, 1931.

Approved by the Governor March 20, 1931.