

CHAPTER 59.

[H. B. No. 160.]

AMENDING ACT TO PROVIDE FOR THE ASSESSMENT AND COLLECTION OF TAXES.

AN ACT amending section 29 of an act entitled "An act amending an act entitled 'An act to provide for the assessment and collection of taxes in the State of Washington,' approved March 15, 1897, by amending sections 3, 5, 21, 43, 60, 61, 68, 71, 72, 76, 77, 82, 84, 96, 98, 102, 103, 107, 111, 116, 119, and repealing sections 100, 101, 105, 106, 110, 113, 115, 117, 118, and 121 thereof, and by adding sections 97½, 119¼, 119½, 119¾, 120¼, 120½, 120¾ to said act, and declaring an emergency," approved March 15, 1899, and amending sections 58, 83, and 104 of an act entitled "An act to provide for the assessment and collection of taxes in the State of Washington," approved March 15, 1897, and declaring an emergency.

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

SECTION 1. That section 29 of an act entitled "An act amending an act entitled 'An act to provide for the assessment and collection of taxes in the State of Washington,' approved March 15, 1897, by amending sections 3, 5, 21, 43, 60, 61, 68, 71, 72, 76, 77, 82, 84, 96, 98, 102, 103, 107, 111, 116, 119, and repealing sections 100, 101, 105, 106, 110, 113, 115, 117, 118 and 121 thereof, and by adding sections 97½, 119¼, 119½, 119¾, 120¼, 120½, 120¾ to said act, and declaring an emergency," approved March 15, 1899, is hereby amended to read as follows: Section 29. Section one hundred and nineteen and three-fourths is hereby added to said act to read as follows: Section 119¾. Real property hereafter or heretofore acquired by the several counties of the State of Washington for taxes shall be subject to sale by order of the board of county commissioners of the several counties of this State at any time after the counties shall have received a deed therefor, when in the judgment of the board of county commissioners they deem it for the best interests of the county to sell the same, and when the board of county commissioners desires to sell any property so acquired, they shall enter an order upon their records directing the county treasurer to sell such portions of such property as they may determine to sell from time to time, and it shall be the duty of the county treasurer upon re-

Real property subject to sale—how.

cept of such order to publish a notice of the sale of such property in a weekly newspaper printed and published in the county where the land is situated for three consecutive publications: *Provided*, That in counties where there is no newspaper published, the treasurer of such county shall cause such notice to be published in some newspaper in the State of general circulation in such county having no resident newspaper, and the property to be sold shall be set forth and described in said notice, together with the time and place and terms of sale, which said sale shall be made at the door of the county court house in the county in which the land is situated between the hours of nine o'clock a. m., and four o'clock p. m., and all sales so made shall be for cash to the highest and best bidder at such sale, and sales to be made under the provisions of this act may be adjourned from day to day by the county treasurer by public announcement made by the treasurer at the time and place designated in the notice of such sale, or at the time and place to which said sale may be adjourned, and the county treasurer shall make and execute under his hand and seal to the purchaser of the property at such sale a deed: *Provided, further*, That all sales now being made under existing laws shall be completed according to the laws in existence and in force prior to the passage of this act.

Proviso, as to notice.

Sales to be for cash.

Deed to purchaser.

Proviso as to sales now pending.

SEC. 2. Vetoed.

SEC. 3. That section 83 of "An act to provide for the assessment and collection of taxes in the State of Washington," approved March 15, 1897, is hereby amended to read as follows: Section 83. The taxes assessed upon real property shall be a lien thereon from and including the first day of March in the year in which they are levied until the same are paid, but as between a grantor and grantee such lien shall not attach until the first Monday of February of the succeeding year. The taxes assessed upon personal property shall be a lien upon all the real and personal property of the person assessed, from and after the date upon which such assessment is made, and no sale or transfer of either real or personal property shall in any way affect the lien for such taxes upon such property.

Taxes to be a lien.

SEC. 4. That section 104 of "An act to provide for the assessment and collection of taxes in the State of Washing-

ton," approved March 15, 1897, is hereby amended to read as follows: Section 104. Appeals from the judgment of the court may be taken to the Supreme Court at any time within thirty days after the rendition of said judgment by giving notice thereof orally in open court at the time of the rendition of the judgment, or by giving written notice thereof at any time thereafter, and within thirty days from the date of the rendition of such judgment, and the party taking such appeal shall execute, serve and file a bond payable to the State of Washington, with two or more sureties, to be approved by the court, in an amount to be fixed by the court, conditioned that the appellant shall prosecute his said appeal with effect, and will pay the amount of any taxes, assessments, penalties, interest and costs which may be finally adjudged against the real estate involved in the appeal by any court having jurisdiction of the cause, which bond shall be so served and filed at the time of the service of said notice of appeal, and the respondent may, within five days after the service of such bond, object to the sureties thereon, or to the form and substance of such bond, in the court in which the action is pending, and if, upon hearing of such objections to said bond, it is determined by the court that the sureties thereon are insufficient for any reason, or that the bond is defective for any other reason, the court shall direct a new bond to be executed with sureties thereon, to be justified before the court as in bail upon arrest but no appeal shall be allowed from any judgment for the sale of land or lot for taxes, and no bond given on appeal as herein provided shall operate as a supersedas, unless the party taking such appeal shall before the time of giving notice of such appeal, and within thirty days herein allowed within which to appeal, deposit with the county treasurer of the county in which the land or lots are situated, an amount of money equal to the amount of the judgment and costs rendered in such cause by the trial court. If, in case of an appeal, the judgment of the lower court shall be affirmed, in whole or in part, the Supreme Court shall enter judgment for the amount of taxes, interest and costs, with damages not to exceed twenty per cent., and shall order that the amount deposited with the treasurer as aforesaid, or so much thereof as may be necessary,

Appeals, how taken.

Filing of bond.

Entering of judgment.

be credited upon the judgment so rendered, and execution shall issue for the balance of said judgment, damages and costs. The clerk of the Supreme Court shall transmit to the county treasurer of the county in which the land or lots are situated a certified copy of the order of affirmance, and it shall be the duty of such county treasurer upon receiving the same to apply so much of the amount deposited with him, as aforesaid, as shall be necessary to satisfy the amount of the judgment of the Supreme Court, and to account for the same as collected taxes. If the judgment of the Superior Court shall be reversed and the cause remanded for a re-hearing, and if, upon a re-hearing, judgment shall be rendered for the sale of the land or lots for taxes, or any part thereof, and such judgment be not appealed from, as herein provided, the clerk of such Superior Court shall certify to the county treasurer the amount of such judgment, and thereupon it shall be the duty of the county treasurer to certify to the county clerk the amount deposited with him, as aforesaid, and the county clerk shall credit the same judgment with the amount of such deposit, or so much thereof as will satisfy the judgment, and the county treasurer shall be chargeable and accountable for the amount so credited as collected taxes. Nothing herein shall be construed as requiring an additional deposit in case of more than one appeal being prosecuted in said proceeding. If, upon a final hearing, judgment shall be refused for the sale of the land or lots for the taxes, penalties, interest and costs, or any part thereof, in said proceedings, the county treasurer shall pay over to the party who shall have made such deposit, or his legally authorized agent or representative, the amount of the deposit, or so much thereof as shall remain after the satisfaction of the judgment against the land or lots in respect to which such deposit shall have been made.

Reversal of judgment and re-hearing.

Refusal of judgment.

County Treasurer to issue deed.

SEC. 5. The county treasurer shall issue a deed in the following form for all lots or parcels of real estate sold under the provisions of the act:

STATE OF WASHINGTON,)

) ss

County of.....)

This Indenture, made this day of, 190., between as treasurer of county, State of Washington, the party of the first part, and, party of the second part.

Witnesseth, That whereas, at a public sale of real estate, held on the day of, A. D., 190., pursuant to an order of the board of county commissioners of the county of, State of Washington, duly made and entered, and after having first given due notice of the time, and place and terms of said sale, and, whereas, in pursuance of said order of the said board of county commissioners, and of the laws of the State of Washington, and for and in consideration of the sum of dollars, lawful money of the United States of America, to me in hand paid, the receipt whereof is hereby acknowledged, I have this day sold to the following described real estate, and which said real estate is the property of county, and which is particularly described as follows, to-wit:

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....., the said being the highest and best bidder at said sale, and the said sum being the highest and best sum bid at said sale:

Now, therefore, know ye that I,, county treasurer of said county of, State of Washington, in consideration of the premises and by virtue of the statutes of the State of Washington, in such cases made and provided, do hereby grant and convey unto....., heirs and assigns, forever, the said real estate hereinbefore described, as fully and completely as the said party of the first part can by virtue of the premises convey the same.

Given under my hand and seal of office this day of, A. D. 190...

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County Treasurer.
By, Deputy.

Emergency. SEC. 6. An emergency exists and this act shall take effect immediately.

Passed the House February 19, 1903.

Passed the Senate February 27, 1903.

Section 2
vetoed.

(Note by the Governor).—For reasons hereto appended, section 2 of this bill is this 9th day of March, 1903, disapproved and vetoed. All other sections approved. HENRY McBRIDE.

Governor.

(Note by Chief Clerk of House of Representatives.)—The House of Representatives this 9th day of March, 1903, has sustained the veto of section two (2) of the above House Bill No. 160.

STOREY BUCK,
Chief Clerk.

CHAPTER 60.

[S. B. No. 61.]

FOR THE RELIEF OF EDSON GERRY.

AN ACT for the relief of Edson Gerry, for money paid the State Land Commissioner, Hon. Robert Bridges, for the lease of lands claimed by him to be school land, and which was proved not to be.

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

SECTION 1. There is hereby appropriated out of the general fund of the Treasury of the State of Washington, the sum of one hundred and twenty dollars and seventy-five cents (\$120.75), payable out of any moneys in the Treasury of the State of Washington not otherwise appropriated, and the State Auditor is hereby authorized and directed to draw a warrant upon the State Treasury for the payment of said amount of money in favor of said Edson Gerry, and the State Treasurer is authorized and directed to pay the said warrant out of moneys in the Treasury not otherwise appropriated.

Passed the Senate February 17, 1903.

Passed the House March 6, 1903.

Approved by the Governor March 11, 1903.