

## CHAPTER 127.

(H. Sub. B. No. 70)

## AMENDING ACT OF 1901 RELATING TO ASSESSMENTS OF STATE, SCHOOL AND GRANTED LANDS FOR DRAINAGE PURPOSES.

AN ACT relating to the payment of assessments made on State, school, granted or other lands for the purpose of dikes and drainage, and amending Section twenty-five of an act entitled, "An act providing for the establishment and construction of ditches for drainage purposes," approved March 8, 1901, (same being Section 4594, of Pierce's Washington Code), and making an appropriation therefor and declaring an emergency.

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

SECTION 1. That section twenty-five of an act entitled, "An act providing for the establishment and construction of ditches for drainage purposes," approved March 8, 1901, (same being section 4594 of Pierce's Washington Code), be and the same is hereby amended to read as follows: Section 25. All State, school, granted or other lands shall be included within the provisions of this act, and whenever any such land will be benefitted by such improvement they shall be included in the apportionment of the costs of the improvement. When an assessment has heretofore been made or is hereafter made against any such land for such improvement it shall be assessed according to the subdivision thereof and such land thereby placed upon the tax rolls the same as other land. Should such State land not be sold by the State before any assessment heretofore or hereafter made becomes delinquent then the Commissioner of Public Lands shall direct the payment of such tax out of the general fund of the State treasury, and on the tax rolls shall be entered opposite said tax the words "charged to the State revenue fund." The valuation of said State land benefitted by said improvement shall not be raised by or on account of said improvement and when any of said land is offered for sale there shall be added to the appraised value for such lands as provided for by law the amount of such payments made by the State out of the general fund, which amount so added shall be paid by the purchaser in cash at the time of

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Lands to be included.

Paid out of general fund.

Valuation not to be raised.

the sale of said land in addition to the amount due the State for said land, and such additional sum shall be turned over to the State Treasurer and placed to the credit of the general fund.

SEC. 2. That in all instances when any assessment heretofore made or shall hereafter be made on state, school, granted or other lands for the purpose of dikes and drainage, the same shall be collected and paid in accordance with the provisions of section one of this act. <sup>Dikes and drainage.</sup>

SEC. 3. That there is hereby appropriated out of the general fund the sum of \$5000 to be applied as provided in this act for the payment of assessments heretofore or hereafter made upon state, school, granted or other lands. <sup>Appropriation.</sup>

SEC. 4. An emergency exists and this act shall take effect immediately. <sup>Emergency.</sup>

Passed the House February 21, 1905.

Passed the Senate March 9, 1905.

Approved March 9, 1905.

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## CHAPTER 128.

(H. B. No. 147)

### AMENDING ACT OF 1897 PROVIDING FOR THE ASSESSMENT AND COLLECTION OF TAXES.

AN ACT entitled an act to amend Section 64 of "An act to provide for the assessment and collection of taxes in the State of Washington," approved March 15, 1897.

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

SECTION 1. That Section 64 of "An act to provide for the assessment and collection of taxes in the State of Washington," approved March 15, 1897, be and the same is hereby amended to read as follows: Section 64. The County Auditor shall extend the taxes upon the assessment books in the form herein prescribed. The rate per cent. necessary to raise the required amount of the total tax for state, county indebtedness, county current expense, road, bridge, school, special school and incorporated cities, and all other county, <sup>Extension of tax on rolls.</sup>