

CHAPTER 74.

[S. B. 178.]

RELATING TO THE PAYMENT OF ASSESSMENTS ON STATE
LANDS FOR DIKES, ETC.

AN ACT relating to the payment by the state of assessments made on state, school or granted lands for the construction and maintenance of dikes and drains benefiting such lands, and repealing section 2 of chapter 127 of laws of 1905, and making an appropriation therefor.

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

SECTION 1. The several county treasurers of this State shall, in each year, within thirty days after the tax rolls have been received and filed by them, make up and certify to the Commissioner of Public Lands a list of all State, school and granted lands upon said rolls against which special assessments have been levied under the laws of this State for the construction or maintenance of any diking system or any drainage system constructed and maintained under the laws of this State. Said certificate shall contain (1) a description of the State, school or granted lands by legal subdivisions, (2) the amount of the assessment against each legal subdivision separately stated.

County treasurer shall certify assessments to Land Commissioner.

SEC. 2. As soon as the said assessments shall become due and payable the Commissioner of Public Lands shall certify to the State Auditor a list of all lands certified to him by the county treasurer, which have not been sold by the State, and his certificate shall contain the same facts as to the land certified by him that the certificate of the county treasurer shall contain as provided for in section one of this act.

Land Commissioner to certify to State Auditor.

SEC. 3. Upon issuing his certificate to the State Auditor as provided for in section two of this act, the Commissioner of Public Lands shall make a minute upon his records showing the amount paid and charge it to the tract of land against which it was assessed. The valuation of the tract of land benefited by the diking or drainage improvement shall not be raised by or on account thereof, but when any of said land is offered for sale there shall be added to the appraised value of such lands as provided for

Entry on records.

Assessment added to appraised value of land.

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 the sale of said land, and such additional sum shall be turned over to the State Treasurer and placed to the general fund.

Auditor to draw warrants in payment of assessments.

SEC. 4. Upon receipt of the certificate of the Commissioner of Public Lands herein provided for the State Auditor shall draw his warrants in favor of the several county treasurers upon the general fund for the payment of such assessments; and when he transmits his warrants he shall certify to the several county treasurers a description of the lands upon which he pays the assessment, the amount paid on each legal subdivision of land.

Estimate of money required

SEC. 5. It shall be the duty of the State Auditor to include in his estimate of the amount of money necessary to be appropriated for the purposes of this act a statement of the amount necessary to pay the assessments certified to him.

Repeal.

SEC. 6. Section 2 of Chapter 127 of the Session Laws of 1905 is hereby repealed.

Appropriation \$5,000.

SEC. 7. There is hereby appropriated out of the general fund the sum of \$5,000 to be applied as provided in this act for the payment of assessments heretofore or hereafter made upon State, school or granted lands for the construction or maintenance of dikes or drains.

Passed the Senate February 19th, 1907.

Passed the House February 27th, 1907.

Approved by the Governor March 5th, 1907.