

shall leave any lot, block, parcel or tract of land, or other property subject to assessment for its proportion of any and all local and special benefits accruing thereto by reason of said improvement.

Benefits are offset when payments are out of general fund.

When such ordinance does not provide for any assessment in whole or in part on property specially benefited, the compensation found for land or property taken or damaged shall be ascertained over and above any local or special benefits from the proposed improvement.

Taxes as set off against damages.

Such city or town may off-set against any award of the jury or court for the taking or damaging of any lot, block, tract or parcel of land or other property, any general taxes or local assessments unpaid at the time such award is made. Such off-set shall be made by deducting the amount of such unpaid taxes and assessments at the time of payment of the judgment or issuance of a warrant in payment of such judgment.

Passed by the Senate February 18, 1909.

Passed by the House March 6, 1909.

Approved March 18, 1909.

CHAPTER 211.

[S. B. 232.]

RELATING TO CITIES.

AN ACT to amend section 23 of an act entitled "An act to enable cities of the first, second and third class and having a population of over fifteen hundred inhabitants to exercise the right of eminent domain for the taking and damaging of land and property for public purposes, providing a method for making compensation therefor, and providing for special assessments in certain cases upon property benefited," approved March 13, 1907.

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

[Am'd. § 23,
ch. 153, p.
325, L. '07.]

SECTION 1. That section 23 of an act entitled "An act to enable cities of the first, second and third class and having a population of over fifteen hundred inhabitants to exercise the right of eminent domain for the taking and

damaging of land and property for public purposes, providing a method for making compensation therefor, and providing for special assessments in certain cases upon property benefited," approved March 13, 1907, be amended to read as follows:

Sec. 23. It shall be the duty of such commissioners to examine the locality where the improvement is proposed to be made and the property which will be especially benefited thereby, and to estimate what proportion, if any, of the total cost of such improvement will be of benefit to the public, and what proportion thereof will be a benefit to the property to be benefited, and apportion the same between the city and such property, so that each shall bear its relative equitable proportion, and having found said amounts, to apportion and assess the amount so found to be a benefit to the property upon the several lots, blocks, tracts and parcels of land, or other property in the proportion in which they will be severally benefited by such improvement: *Provided*, That the legislative body of the city may in the ordinance initiating any such improvement establish an assessment district and said district when so established shall be deemed to include all the lands or other property especially benefited by the proposed improvement, and the limits of said district when so fixed shall be binding and conclusive on the said commissioners: *And provided further*, That no property shall be assessed a greater amount than it will be actually benefited.

Commissioners to determine special benefits.

Improvement districts.

Limit of assessments.

Passed by the Senate February 18, 1909.

Passed by the House March 6, 1909.

Approved March 18, 1909.