the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate December 29, 1933. Passed the House January 9, 1934. Approved by the Governor January 16, 1934.

CHAPTER 38.

[S. B. 68.]

DRAINAGE AND DIKING DISTRICT BONDS.

An Acr relating to drainage and/or diking improvement districts and the refunding of the bonds of such districts and the lien of assessments levied upon lands to support such refunding bonds, and the lien of irrigation district assessments against such lands, and the relative priorities thereof permitting separate budgets and assessments for maintenance of dikes and of drains in such districts: and amending section 1 of chapter 211 of the Laws of Washington of 1929 as amended by chapter 22 of the Laws of 1933; and amending section 4440 Remington's Compiled Statutes of the State of Washington and declaring an emergency.

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

Amends § 1, ch. 211, Laws 1929; Ch. 22, Laws 1933.

Section 1. Section 1 of chapter 211 of the Laws of Washington of 1929 as amended by chapter 22 of the Laws of 1933, is hereby amended to read as follows:

Section 1. Whenever any bonds and/or warrants of any diking or drainage improvement district of this state shall become payable or be outstanding and the board or boards of county commissioners of the county or counties wherein such district lies shall determine that it will be for the best interests of the owners of the lands included in such district to issue refunding bonds and to levy an assessment to meet such obligations, they may levy such assessment and fix the time for the payment thereof and fix the installments in which such assessment shall

County commissioners: Issuance of refunding bonds.

be paid: and they may issue refunding bonds of the district in the manner hereinafter provided, to provide funds with which to pay such outstanding bonds and/or warrants.

Such refunding bonds (except in case the refund- Payable in series. ing loan shall be from the United States) shall be payable in such series and at such time or times over a period not exceeding twenty-five years as the board of county commissioners shall determine; they shall bear interest payable semi-annually on Jan- Interest. uary first and July first of each year at such rate as the said board of county commissioners shall determine; and all bonds shall be payable at any interest paying date on or before the due date thereof.

The assessment to support such refunding bonds Assessment. shall become due in annual installments over a period not exceeding twenty-five years in amounts and installments adequate to retire the bonds as they fall due, as may be fixed by the board of county commissioners, and shall bear the same rate of interest as the said bonds; and any and all assessments may be paid at any time, with interest to next interest paying date.

If such refunding bonds are to be deposited with, Used for and the refunding loan to be procured from the Re- loan from United construction Finance Corporation or any other loaning agency created by Act of the Congress of the United States, or from the United States, pursuant to any Act of the Congress of the United States, the assessment to support said refunding bonds may be spread over such period of years, and shall become due in such installments, and bear such interest as shall be required by the Reconstruction Finance Corporation or such other loaning agency or by such proper official of the United States or by said Act of Congress; and the bonds shall be payable in such series, and at such times, and shall bear such rate of interest as may be prescribed by the Reconstruc-

Sale to U. S.

tion Finance Corporation or such other loaning agency or by such official of the United States or by such Act of Congress. The board of county commissioners shall have power to contract for the sale of said bonds to the United States, the Reconstruction Finance Corporation or other loaning agency created by Act of Congress, and to procure a refunding loan from the United States, the Reconstruction Finance Corporation or other loaning agency, on such terms and under such regulations, and to levy an assessment to pay said bonds in such installments or series, and over such period, as the Reconstruction Finance Corporation or such other loaning agency or the proper official of the United States or such Act of Congress may prescribe; and it shall not in such case be necessary to sell such refunding bonds at public sale.

Exchange for outstand-ing bonds.

In case no sale of such refunding bonds can in the judgment of the board of county commissioners be made on more advantageous terms, the county commissioners may exchange such refunding bonds of the district at not less than par value and at not more than the rate of interest of the old bonds and/or warrants for an equal or greater amount of the outstanding bonds and/or warrants of said district without offering them at public sale.

Certificates of delin-

When any assessment or installments of assessments to meet such refunding bonds, shall be delinquent for a period of two years, certificates of delinquency thereon shall be issued to the county, and foreclosure thereof shall forthwith be effected in the manner provided for such foreclosure of assessments in drainage and diking improvement districts.

When any land subject to an assessment to support refunding bonds issued pursuant to this act shall be conveyed by a county treasurer's deed to satisfy irrigation district assessments, such irriga-

Irrigation district deed.

tion district deed shall eliminate all such drainage and/or diking assessments or installments thereof which are delinquent at the date of issuance thereof; but all such drainage and/or diking assessments or installments thereof not yet delinquent at the date of issuance of such deed shall remain a lien against such land and the title conveyed by the irrigation district deed shall be subject thereto.

Except as herein otherwise provided, all the provisions of chapter 176 of the Laws of 1913 and acts amendatory thereof including joint action by the boards of commissioners of both counties in case of a district extending into two counties shall apply to District and be the law and shall govern the form and maninto two ner of said sale and issuance and payment of the refunding bonds, the rate of interest they shall bear, the levy of the assessment to support the same, appeals to the courts from actions by the county commissioners, the manner of the collection of said assessments, and all other matters pertaining to the said refunding bonds and the assessment to meet the same, and except as herein otherwise provided, refunding bonds authorized, issued and disposed of under the provisions of this act shall entitle the holders and owners thereof to the same rights and privileges, shall constitute a lien on the same property and be paid in the same manner as the original bonds refunded by said bond issue.

Sec. 2. That section 4440 of Remington's Compiled Statutes of the State of Washington be amended to read as follows:

Amends

Section 4440. On or before the first Monday in September in each year the board of supervisors of each district organized under the provisions of this act shall make and file with the board of county com- Estimated missioners of the county containing such district, a statement and estimate in writing of the amount re-

Maintenance assessments.

quired for maintenance of the system of improvement of said district for the ensuing fiscal year, and the board of county commissioners shall, on or before the first Monday in October next ensuing, levy an assessment for the amount of said estimate, or such amount as it shall deem advisable, upon the property within the district and against the county. cities and towns chargeable therewith in the same proportion as the assessment to pay the original cost of construction of said system of improvement was levied. Such levy shall be certified by the county auditor to the county treasurer, who shall extend the same upon the assessment roll. The maintenance assessments on all tracts of land of not more than one-half acre in area shall accumulate from year to year and every fifth year such accumulated levy shall be extended on the rolls and collected. Upon petition filed by two or more assessed property owners of a district the county commissioners may, in their discretion, hold a hearing at the county seat for the purpose of reapportioning the maintenance charges in such district, to be held at the time of the equalization of the real property assessment. Preliminary to such hearing the county commissioners shall appoint a board of three appraisers, of whom the county engineer shall be one, who shall qualify and proceed as the board of appraisers appointed to apportion the original cost of the system, and shall report to and file with the board of county commissioners their recommendations in such matter not less than twenty days prior to the date of such hearing. Notice of the filing of such report and that such hearing will be held shall be given by publication in the official county newspaper and in such other newspaper published in or near such district as the county commissioners may in their discretion direct in two successive publications, the last of which

Petition for hearing on reapportioning maintenance charge.

Appointment of appraisers.

Publication of notice of hearing and filing of appraisers report. shall not be less than seven or more than fourteen days prior to the date of said hearing. And at such Hearing. hearing the commissioners may make such change in the basis of the apportionment of the levies for the maintenance of such system of improvement as may seem just and equitable.

In a district which functions both as a diking and separate schedarate scheda ules of assessment may be made, pursuant to petition and hearing as aforesaid, the one schedule to be for the assessments for the maintenance of the diking system and the other for the maintenance of the drainage system including pumping operations. Each separate schedule to be proportionate to the benefits accruing to the various district lands from said respective operations.

If separate schedules of assessment be estab- Two separate maintelished for maintenance of the diking system and of the drainage system, there shall be established two separate maintenance funds, one for maintenance of the diking system and one for the maintenance of the drainage system.

nance funds.

In maintaining the system of improvement of their district the board of supervisors may, with the approval of the board of county commissioners, make expenditures in excess of the annual maintenance fund herein provided for, which excess amount shall in such event be included in the maintenance levy for the succeeding year: Provided. That when, Emergencies. owing to floods or other causes an unusually high maintenance levy or expenditure in excess of the current levy shall be necessary the board of county commissioners may provide that such levy or the levy to meet such excess expenditure be spread over a term of years and warrants or bonds issued to meet the same as herein provided for the original construction cost of a system of improvement.

Effective immediately.

Sec. 3. This act is necessary for the support of the state government and its existing institutions and shall take effect immediately.

Passed the Senate January 5, 1934. Passed the House January 11, 1934. Approved by the Governor January 16, 1934.

CHAPTER 39.

[S. B. 90.]

IRRIGATION DISTRICTS.

An Acr relating to remission of interest on irrigation assessments, amending section 9, chapter 43 of the Laws of 1933 (section 7445-1 Remington's Compiled Statutes) and providing that this Act shall take effect immediately.

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

Amends § 9, ch. 43, Laws 1933. Section 1. That section 9, chapter 43 of the Laws of 1933 (section 7445-1 Remington's Compiled Statutes) be amended to read as follows:

Remission of interest and penalties.

Limitations.

Section 7445-1. During the period ending May 31, 1934, the board of directors of any irrigation district may, in its discretion and without being required so to do, remit the interest, and/or penalties on any unpaid assessments payable and delinquent in the year 1933, or in any year prior thereto, and where a certificate of sale for the non-payment of any assessment has issued to and is owned by the district, may remit such interest and/or penalties or any part thereof as are required to be paid to effect redemption: Provided, Such right to permit remitting interest and penalties for said years shall be limited to assessments paid and lands redeemed during the period ending May 31, 1934: And provided. Such payments and/or redemptions have been authorized by resolution or resolutions of the