puting the equalization funds due the district, the sum allowed that district for equalization purposes shall be reduced by that percentage which the actual levy is less than the maximum levy.

Passed the House March 1, 1943. Passed the Senate March 9, 1943. Approved by the Governor March 22, 1943.

CHAPTER 256.

[H. B. 168,]

IRRIGATION, DIKING AND DRAINAGE DISTRICTS.

AN ACT relating to irrigation, diking or drainage districts; prescribing the form and contents of deeds issued on foreclosure of assessments; and amending section 30, chapter XXI (21), page 687, Laws of 1889-90 (section 7448, Remington's Revised Statutes).

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

SECTION 1. That section 30, chapter XXI (21), Amendments. page 687, Laws of 1889-90, as amended by section 1, chapter 101, Laws of 1935, (section 7448, Remington's Revised Statutes) be amended to read as follows:

Section 30. The matter recited in the certificate Contents of of sale must be recited in the deed, and such deed duly acknowledged or proved is *prima* facie evidence that-

First: That property was assessed as required by law.

Second: That property was equalized as required by law.

Third: That the assessments were levied in accordance with the law.

Fourth: The assessments were not paid.

Fifth: At a proper time and place the property was sold as prescribed by law and by the proper officers.

Contents of deed.

Sixth: The property was not redeemed.

Seventh: The person who executed the deed was the proper officer.

Eighth: Such deed, duly acknowledged or proved is (except as against actual fraud) conclusive evidence of the regularity of all the proceedings from the assessments by the secretary, inclusive, up to the execution of the deed.

Ninth: When the grantee in the deed is a party other than the irrigation district or the county, the deed conveys to the grantee the absolute title to the lands described therein, free from all encumbrances, except general taxes, drainage or diking district assessments, drainage or diking improvement district assessments, and all existing irrigation district assessments.

Tenth: When the grantee in the deed is the irrigation district or the county, the deed conveys to the grantee the absolute title to the lands described therein, free from all encumbrances except drainage or diking district assessments or installments thereof not delinquent at the time of sale, drainage or diking improvement district assessments or installments thereof not delinquent at the time of the sale, also except all existing irrigation district assessments or installments thereof not delinquent at the time of the sale, pursuant to which deed is issued.

Eleventh: If the irrigation district reconveys, which it may do upon installments or for cash, any lands so acquired by it to a grantee who has a right to such reconveyance under section 7445 of Remington's Revised Statutes, the grantee before receiving deed, shall pay all general taxes, drainage or diking district assessments, drainage or diking improvement district assessments and irrigation district assessments which have been cancelled by the deed to the irrigation district, such payment being made to the County Treasurer for the benefit of the respective taxing districts entitled thereto, and such grantee Contents of deed. shall also pay any expenses of the irrigation district incurred in caring for, operating, or improving said land.

Twelfth: All proceeds received by a county or irrigation district from any lands so acquired, shall be paid to the County Treasurer, and by him distributed pro rata between the county, the irrigation districts, the drainage or diking district, the drainage or diking improvement districts, and the local improvement districts holding liens against said lands at the time the county or the irrigation district acquired title, in proportion to the amounts of the respective liens: *Provided*, That there can be first deducted therefrom and reimbursed to the district or county advancing same, any expenses incurred in caring for, operating, or improving said land.

Thirteenth: When the land is owned by the United States, or thi. state, the provisions of subsections nine, ten and eleven shall not apply, and in such cases the deed shall be prima facie evidence of the right of possession.

Passed the House March 10, 1943. Passed the Senate March 10, 1943. Approved by the Governor March 22, 1943.