

CHAPTER 269.

[S. B. 236.]

SALES OF TAX TITLE LANDS.

AN ACT relating to previously consummated sales of tax title lands, making all sales of such to cities and towns for public use transfer title in fee and providing for the termination of existing reversionary interests.

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

SECTION 1. All sales of tax title lands heretofore consummated by any county, to a city or town, for municipal purposes, or public use, shall be absolute and final, and transfer title in fee, notwithstanding any reversionary provision in the tax deed to the contrary; and all tax title deeds containing any such reversionary provision shall upon application of grantee in interest, be revised to conform with the provisions herein.

Tax title
sales transfer
title in fee.

Passed the Senate March 3, 1947.

Passed the House March 9, 1947.

Approved by the Governor March 21, 1947.

CHAPTER 270.

[S. B. 239.]

PROPERTY TAXATION.

AN ACT relating to property taxation and the constitutional limitations thereon; prescribing certain powers and duties of County Assessors with respect to the consolidated tax levy on any property as affected by the limitations of section 2, Article VII of the State Constitution, and amending section 74, chapter 130, Laws Ex. Ses. 1925 (sec. 11235, Rem. Rev. Stat.; sec. 979-481, PPC).

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

SECTION 1. Section 74, chapter 130, Laws Ex. Ses. 1925 (sec. 11235, Rem. Rev. Stat.; sec. 979-481, PPC) is amended to read as follows:

Determina-
tion, calcula-
tion and
fixing by
County
Assessor
upon
assessed
valuation.

Section 74. All taxes shall be levied or voted in specific amounts, and the rate per centum of all taxes for state and county purposes, and purposes of taxing districts coextensive with the county, shall be determined, calculated and fixed by the County Assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the county, as shown by the completed tax rolls of the county, and the rate per centum of all taxes levied for purposes of taxing districts within any county shall be determined, calculated and fixed by the County Assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the taxing districts respectively: *Provided*, That when any such County Assessor shall find that the aggregate rate of levy on any property will exceed the limitation fixed by section 2, Article VII of the State Constitution, as enacted by the 17th amendment, he shall recompute and establish a consolidated levy in the following manner:

When aggregate rate exceeds constitutional limit.

Full rates for certain purposes.

(1) He shall include for extension on the tax rolls the full rates of levy certified to him for state, county, county road districts, city and school district purposes in amounts not exceeding the limitations established by law, and

Reduction in uniform percentages for other purposes.

(2) He shall include for extension on the tax rolls the rates per centum of the tax levies certified to him by all other taxing districts imposing taxes on such property, other than port districts and public utility districts, reduced by him in such uniform percentages as will bring the consolidated tax levy on such property within the provisions of the constitutional limitation.

Passed the Senate February 25, 1947.

Passed the House March 8, 1947.

Approved by the Governor March 21, 1947.