

SEC. 6. No county shall be required to transfer to school district funds, on account of school district levies on property assessed pursuant to the provisions of this act, amounts in excess of taxes actually collected by the county treasurer.

SEC. 7. None of the provisions of this act shall be construed to derogate from the exemptions provided for in RCW 84.36.080 and 84.36.090.

SEC. 8. This act is necessary for the support of the state government and its existing public institutions and shall take effect immediately. Effect im-  
mediately.

Passed the Senate March 9, 1955.

Passed the House March 7, 1955.

Approved by the Governor March 17, 1955.

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## CHAPTER 254.

[ S. B. 268. ]

### PROPERTY OF DECEDENTS—ESCHEAT.

AN ACT relating to property of decedents and the escheat thereof; limiting section 1, chapter 133, Laws of 1907 as last amended by section 3, chapter 197, Laws of 1919 and RCW 11.08.020; limiting sections 2 through 8, chapter 133, Laws of 1907 and RCW 11.08.030 through 11.08.090; and making an appropriation.

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

SECTION 1. Section 1, chapter 133, Laws of 1907 as last amended by section 3, chapter 197, Laws of 1919 and RCW 11.08.020, and sections 2 through 8, chapter 133, Laws of 1907 and RCW 11.08.030 through 11.08.090 shall not apply to estates of persons dying after the effective date of this act. Limitation of  
sections.

SEC. 2. From and after the effective date of this act, whenever any person dies, whether a resident of this state or not, leaving property subject to the

jurisdiction of this state and without being survived by any person entitled to the same under the laws of this state, such property shall be designated escheat property and shall be subject to the provisions of this act.

Escheat property.

Vesting of title in state.

SEC. 3. Title to escheat property, which shall include any intangible personalty, shall vest in the state at the death of the owner thereof.

Jurisdiction over escheat property.

SEC. 4. The tax commission of this state shall have supervision of and jurisdiction over escheat property and may institute and prosecute any proceedings deemed necessary or proper in the handling of such property, and it shall be the duty of the tax commission to protect and conserve escheat property for the benefit of the permanent common school fund of the state until such property or the proceeds thereof have been forwarded to the state treasurer or the state land commissioner as hereinafter provided.

Escheat property probated.

SEC. 5. Escheat property may be probated under the provisions of the probate laws of this state. Whenever such probate proceedings are instituted, whether by special administration or otherwise, the petitioner shall promptly notify the tax commission in writing thereof on forms furnished by the tax commission to the county clerks. Thereafter, the tax commission shall be served with written notice at least twenty days prior to any hearing on proceedings involving the valuation or sale of property, on any petition for the allowance of fees, and on all interim reports, final accounts or petitions for the determination of heirship. Like notice shall be given of the presentation of any claims to the court for allowance. Failure to furnish such notice shall be deemed jurisdictional and any order of the court entered without such notice shall be void: *Provided*, That the tax commission may waive the provisions of this section in its discretion.

Notice to tax commission.

Failure to furnish notice, jurisdictional.

Proviso.

SEC. 6. The tax commission may demand copies of any papers, documents or pleadings involving the escheat property or the probate thereof deemed by it to be necessary for the enforcement of this act and it shall be the duty of the administrator or his attorney to furnish such copies to the commission.

Papers, documents or pleadings.

SEC. 7. It shall be the duty of the prosecuting attorney of the county in which the escheat property is situated or in which probate proceedings have been instituted, to assist the tax commission in the enforcement of the provisions of this act upon request by the commission.

Prosecuting attorney assists.

SEC. 8. If any person shall take possession of escheat property without proper authorization to do so, and shall have the use thereof for a period exceeding sixty days, he shall be liable to the state for the reasonable value of such use, payment of which may be enforced by the tax commission or by the administrator of the estate.

Liability for reasonable value of use.

SEC. 9. If at the expiration of six months from the date of the first publication of notice to creditors no heirs have appeared and established their claim to the estate, the court may enter an interim order allowing claims, expenses and partial fees. If at the expiration of eighteen months from the date of issuance of letters testamentary or of administration no heirs have appeared and established their claim to the estate, all personal property not in the form of cash shall be sold under order of the court. Personal property found by the court to be worthless shall be ordered abandoned. Real property shall not be sold for the satisfaction of liens thereon, or for the payment of the debts of decedent or expenses of administration until the proceeds of the personal property are first exhausted. The court shall then enter a decree allowing any additional fees and charges deemed proper and distributing the balance

Interim order.

Personal property sold under order of court.

Limitation on sale of real property.

Decree of distribution.

of the cash on hand, together with any real property, to the state. Remittance of cash on hand shall be made to the tax commission which shall make proper records thereof and forthwith forward such funds to the state treasurer for deposit in the permanent common school fund of the state.

Certified  
copies of  
decree of  
distribution.

SEC. 10. The tax commission shall be furnished two certified copies of the decree of the court distributing any real property to the state, one of which shall be forwarded to the state land commissioner who shall thereupon assume supervision of and jurisdiction over such real property and thereafter handle it the same as state common school lands.

Appearance of  
heirs and es-  
tablishment of  
their claims.

SEC. 11. Upon the appearance of heirs and the establishment of their claim to the satisfaction of the court prior to entry of the decree of distribution to the estate, the provisions of this act shall not further apply, except for purposes of appeal: *Provided*, That the tax commission shall be promptly given written notice of such appearance by the claimants and furnished copies of all papers or documents on which such claim of heirship is based. Any documents in a foreign language shall be accompanied by translations made by a properly qualified translator, certified by him to be true and correct translations of the original documents. The administrator or his attorney shall also furnish the tax commission with any other available information bearing on the validity of the claim.

Notice of  
appearance.

Time limita-  
tion on filing  
claim.

SEC. 12. Any claimant to escheated funds or real property shall have fifteen years from the date of issuance of letters testamentary or of administration within which to file his claim. Such claim shall be filed with the court having original jurisdiction of the estate, and a copy thereof served upon the tax commission, together with twenty days notice of the hearing thereon.

Copy of claim  
served on tax  
commissioner.

SEC. 13. Upon establishment of the claim to the satisfaction of the court, it shall order payment to the claimant of any escheated funds and delivery of any escheated land, or the proceeds thereof, if sold.

Establishment  
of claim.

SEC. 14. In the event the order of the court requires the payment of escheated funds or the proceeds of the sale of escheated real property, a certified copy of such order shall be served upon the tax commission which shall thereupon take any steps necessary to effect payment to the claimant out of the general fund of the state.

Payment of  
escheated  
funds to  
claimant.

SEC. 15. In the event the order of the court requires the delivery of real property to the claimant, a certified copy of such order shall be served upon the state land commissioner who shall thereupon make proper certification to the office of the governor for issuance of a quit claim deed for the property to the claimant.

Delivery of  
real property  
to claimant.

SEC. 16. The claims of any persons to escheated funds or real property which are not filed within fifteen years as specified above are forever barred, excepting as to those persons who are minors or who are legally incompetent and not under guardianship, in which event the claim may be filed within fifteen years after their disability is removed.

Claims barred.

Exception.

SEC. 17. There is hereby appropriated to the tax commission from the general fund of the state the sum of twenty thousand dollars for payment of claims as provided in section 14 of this act.

Appropriation.

Passed the Senate March 3, 1955.

Passed the House March 9, 1955.

Approved by the Governor March 17, 1955.