

L.I.D.'s in cities and towns. Assessments, precedence.

deeds issued pursuant to the foreclosure proceedings shall contain a recital that the certificate of sale and/or deed is subject to outstanding local improvement district assessments of the city or town.

Severability.

SEC. 6. If any provision of this act, or its application to any person or circumstance is held to be invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

Passed the Senate March 21, 1965.

Passed the House March 25, 1965.

Approved by the Governor March 30, 1965.

CHAPTER 7.

[Senate Bill No. 199.]

TAX ROLLS—EXTENSION OF TAXES—DELIVERY—WARRANT FOR COLLECTION.

AN ACT relating to delivery of the tax rolls and duties relating thereto; amending section 84.52.080, chapter 15, Laws of 1961, and RCW 84.52.080; and section 84.56.010, chapter 15, Laws of 1961, and RCW 84.56.010.

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

RCW 84.52.080 amended.

SECTION 1. Section 84.52.080, chapter 15, Laws of 1961 and RCW 84.52.080 are each amended to read as follows:

Property tax—Levy of. Extension of taxes on rolls—Form of certificate—Delivery to treasurer—Abstract to auditor.

The county assessor shall extend the taxes upon the tax rolls in the form herein prescribed. The rate percent necessary to raise the amounts of taxes levied for state and county purposes, and for purposes of taxing districts coextensive with the county, shall be computed upon the assessed value of the property of the county; the rate percent necessary to raise the amount of taxes levied for any taxing district within the county shall be computed upon

the assessed value of the property of the district; all taxes assessed against any property shall be added together and extended on the rolls in a column headed consolidated or total tax. In extending any tax, whenever it amounts to a fractional part of a cent greater than five mills it shall be made one cent, and whenever it amounts to five mills or less than five mills it shall be dropped. The amount of all taxes shall be entered in the proper columns, as shown by entering the rate percent necessary to raise the consolidated or total tax and the total tax assessed against the property.

Upon the completion of such tax extension, it shall be the duty of the county assessor to make in each assessment book, tax roll or list a certificate in the following form:

I, _____, assessor of _____ county, state of Washington, do hereby certify that the foregoing is a correct list of taxes levied on the real and personal property in the county of _____ for the year one thousand nine hundred and _____.

Witness my hand this _____ day of _____, 19_____.

_____, County Assessor

The county assessor shall deliver said tax rolls to the county treasurer on or before the fifteenth day of December, taking his receipt therefor, and at the same time the county assessor shall provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible in each of the taxing districts.

SEC. 2. Section 84.56.010, chapter 15, Laws of 1961 and RCW 84.56.010 are each amended to read as follows:

RCW 84.56.010 amended.

On or before the first Monday in January next succeeding the date of levy of taxes the county auditor shall issue to the county treasurer his warrant

Warrant for collection to county treasurer.

Property tax—
Levy of.
Warrant for
collection to
county
treasurer.

authorizing the collection of taxes listed on the tax rolls of his county as certified by the county assessor for such assessment year, and said rolls shall be preserved as a public record in the office of the county treasurer. The amount of said taxes levied and extended upon said rolls shall be charged to the treasurer in an account to be designated as treasurer's "Tax roll account" for and said rolls with the warrants for collection shall be full and sufficient authority for the county treasurer to receive and collect all taxes therein levied: *Provided*, That the county treasurer shall in no case collect such taxes or issue receipts for the same or enter payment or satisfaction of such taxes upon said assessment rolls before the fifteenth day of February following.

Passed the Senate March 3, 1965.

Passed the House March 25, 1965.

Approved by the Governor March 30, 1965.



CHAPTER 8.
[Senate Bill No. 68.]

INHERITANCE TAXES—PENSION, ANNUITY, ETC.
EXEMPTION.

AN ACT relating to inheritance taxes; and adding a new section to chapter 15, Laws of 1961 and to chapter 83.20 RCW.

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

New section.

SECTION 1. There is added to chapter 15, Laws of 1961 and to chapter 83.20 RCW a new section to read as follows:

Inheritance
tax. Exemp-
tions from.

The right of a person to a pension, annuity or retirement allowance, any optional benefit, any other