

discretion of the governor. No moneys shall be spent by the administration until allotted to it.

SEC. 34. *Constitutionality.*—If any clause, sentence, paragraph or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph or part thereof directly involved in the controversy in which such judgment shall have been rendered.

Partial
invalidity.

SEC. 35. *Emergency Clause.*—This act is necessary for the immediate preservation of the public peace, health and safety and the support of the state government and its existing public institutions and shall take effect immediately.

Effective
immediately.

Passed the House January 19, 1933.

Passed the Senate January 20, 1933.

Approved by the Governor January 23, 1933.

CHAPTER 9.

[S. B. 50.]

LOCAL IMPROVEMENT ASSESSMENTS.

AN ACT relating to the foreclosure of the lien of local improvement assessments, providing for the redemption from sale thereunder, amending section 5 of chapter 275 of the Session Laws of 1927, and declaring that this act shall take effect immediately.

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

SECTION 1. That section 5 of chapter 275, Session Laws of 1927 (section 9386, Remington's 1927 Supplement, and section 1022, Pierce's 1929 Code) be and is amended to read as follows:

Amends § 5,
ch. 275, Laws
of 1927 ;
§ 9386, Rem.
1927 Supp. ;
§ 1022,
Pierce's
1929 Code.

Section 5. a. Whenever in any city or town on the first day of January of any year two install-

Foreclosure
of delinquent
assessments.

ments of any local improvement assessment shall be delinquent, or the final installment thereof shall have been delinquent for more than one year, such city or town shall, on or before the first day of March of such year or on or before such other date in such year as may be fixed by general ordinance of such city or town, proceed with the foreclosure of all such delinquent assessments or installment or installments thereof, as the case may be, by proceedings in court therefor in an action brought in its own name in the superior court in the county in which such city or town is situate: *Provided*, That the treasurer of such city or town shall mail or cause to be mailed to the person or persons whose name or names appear upon said assessment roll as the owner or owners of any lot, tract or parcel of land at his address last known to the treasurer; such notice to be mailed at least thirty (30) days before commencement of any such foreclosure proceedings and shall state the amount due upon each separate lot, tract or parcel of land and the date after which foreclosure proceedings will be commenced. Such treasurer shall file with the clerk of the court at the time of commencement of such proceedings proof of having mailed such notice by affidavit of the party mailing the same; such affidavit shall be conclusive proof of compliance with the above requirements. It shall not be necessary to bring a separate suit for each separate lot, tract or parcel of land or other property or for each separate local improvement district, but all or any part of the property so delinquent under any and all assessment rolls or local improvement districts in such city or town may be proceeded against in the same action and all or any of the owners or persons interested in any of the property so delinquent may be joined as parties defendant in a single action to foreclose, and all or any liens for such delinquent

Notice.

Affidavit of
mailing.

All joined
as party
defendants.

assessments or installment or installments thereof may be foreclosed in such proceeding.

b. Every such proceeding shall be tried before the court without a jury and shall be initiated by filing with the clerk of the court a certificate of the treasurer of such city or town setting forth a description of each such separate lot, tract or parcel of land or other property upon which such assessment or installment or installments is delinquent, the date of the delinquency and the amount thereof including penalty and interest thereon, the name of the owner thereof or that such owner is unknown as appears upon the assessment roll, the number and the date of passage of the ordinance authorizing the improvement, the number and date of passage of the ordinance confirming such assessment roll, and the number of such local improvement district. All such lots, tracts or parcels of land or other property may be included in one certificate. Such certificate shall be prima facie evidence of the regularity and legality of the proceedings connected therewith, and the burden of proof shall be upon the defendants.

Procedure.

Treasurer's certificate prima facie evidence of legality.

c. Upon the filing of such certificate the treasurer of such city or town shall, with such legal assistance as the city council may provide, proceed with such foreclosure by summons served exclusively by publication in one general notice describing the property as the same is described upon the assessment rolls. Said summons shall be published once each week for four successive weeks in the official newspaper of such city or town, or if such city or town has no official newspaper in any weekly newspaper published in the county in which such city or town is situate, and shall require the defendants and each of them to appear and answer said summons within sixty days from the date of the first publication thereof. The publication of such

Summons by publication.

Persons appearing on rolls considered owners.

summons shall be sufficient service thereof on all persons interested in the property described therein. The person or persons whose name or names appear on the rolls as the owner or owners of such property shall be considered and treated as the owner or owners thereof for the purpose of said foreclosure, and if upon said assessment roll it appears that the owner or owners of said property are unknown, then said property shall be proceeded against as belonging to an unknown owner or owners, and all persons owning or claiming to own, having or claiming to have an interest therein, are hereby required to take notice of said proceedings and of any and all steps thereunder.

Default judgment.

d. In any such proceeding where the owner or parties interested in any particular lot, tract or parcel of land or other property included therein shall suffer a default the court may enter judgment of foreclosure and sale as to such parties and properties so in default and order sale thereof, and the action may proceed as to the remaining defendants and property. The judgment shall specify separately the amount of the assessment or installment or installments thereof, including interest, penalty and costs, chargeable to the several lots, tracts or parcels of land or other property in such proceeding. Such judgment shall have the effect of a separate judgment as to each such lot, tract or parcel of land or other property described in such judgment, and any appeal from such judgment shall not invalidate or delay the judgment except as to the property concerning which the appeal is taken. In entering judgment the court shall decree that such lots, tracts or parcels of land or other property be sold by the treasurer of such city or town to enforce such judgment. Judgment may be entered as to any one or more separate lots, tracts or parcels of land or other property involved in such proceeding,

Separate judgments to each lot.

Judgment as to part.

and the court shall retain jurisdiction of the proceedings as to the balance. The laws now or hereafter in force governing appeals from general tax foreclosure judgments shall apply to appeals from judgments had under this act.

Appeals.

e. All sales shall be held at the front door of the city or town hall (or building in which the city treasurer's office is located) and shall be made on Saturday between the hours of nine o'clock in the morning and four o'clock in the afternoon and shall continue from day to day (Sundays and holidays excepted) during the same hours until all lots, tracts or parcels of land or other property are sold. Notice containing a description of the property to be sold shall be given of the time and place where such sale is to take place by publication once each week for two successive weeks in the official newspaper of such city or town, or if such city or town has no official newspaper, in a weekly newspaper published in the county in which such city or town is situate. The date fixed for such sale shall be not less than ninety days after the first publication of said notice. Said notice shall be substantially in the following form:

Sales.

Time and place.

Notice.

LOCAL IMPROVEMENT ASSESSMENT SALE

Public notice is hereby given that pursuant to local improvement assessment judgment of the superior court of the county of.....in the State of Washington, entered the.....day of.....,, in proceedings for foreclosure of local improvement assessment liens upon real property, as per provisions of law, that I shall on the.....day of.....,, at.....o'clock.....at the front door of the city or town hall (or building in which the city or town treasurer's office is located) in the city or town of.....in the county

Form of notice.

of....., State of Washington, sell the following described lots, tracts or parcels of land or other property to satisfy the full amount of local improvement assessments, interest, penalty and costs adjudged to be due thereon together with interest accrued on such assessment to the date of sale and costs of sale as follows, to-wit:

(Description of property) (Amount due)

IN WITNESS WHEREOF, I have hereunto set my hand this..... day of.....,

Treasurer of.....,
 County of.....,
 State of Washington.

Sale only for full amount due.

f. At such sale each lot, tract or parcel of land or other property shall be sold to the person offering to pay therefor not less than the full amount of the assessments, interest, penalty and costs adjudged to be due thereon, and if no such offer is received shall be sold to the city for such amount. If any bidder to whom any property is stricken off at such sale does not pay the amount of his bid before ten o'clock a. m. on the day following the day of such sale, such property shall then be resold, or if the sale is closed, be deemed to have been sold to such city or town. Any amount received upon such sale in excess of the amount of such assessment, penalty, interest and costs, shall be paid by the treasurer of such city or town to the clerk of the court for the benefit of the owner or owners of such property. Where foreclosure of two installments of the same assessment on any lot or tract is sought, the city or town treasurer shall, upon payment of the installment first delinquent, together with interest, penalty, costs and charges, at any time before sale, cause such lot or tract to be dismissed from the action.

Resale.

Excess proceeds.

Dismissal on payment of installment first delinquent.

g. The purchaser of such property shall take the same subject to the lien of all unpaid general taxes and local improvement assessments other than the particular installment or installments thereof for which said lot, tract or parcel of land or other property was sold.

Purchaser takes subject to lien of taxes and assessments.

h. The city or town treasurer shall file with the clerk of the court, for deposit with other papers in the foreclosure action, proof of publication of the notice of sale, and a report of sale. Said report shall contain the title and number of the action, a description of each lot or tract sold, the amount for which the same was sold, the date of sale thereof, and the name of the purchaser.

Treasurer's report.

i. The treasurer of the city or town shall execute and deliver to a purchaser a certificate of purchase. All lots or tracts sold to the city or town on the same day may be included in one certificate of purchase. The certificate shall be dated as of the date of the sale, contain the name of the owner as given on the assessment roll, a description of each lot or tract of land and the amount for which the same was sold, a brief designation of the improvement for which the assessment was levied, the name of the purchaser, a statement that the purchaser, his successor or assigns, will be entitled to a deed at the expiration of the period of redemption provided for herein unless redemption be made, and shall be signed by the treasurer.

Certificate of purchase.

j. A certificate of purchase may be assigned by a written assignment, signed by the assignor and acknowledged in the same manner and before the same officers as provided for deeds. Certificates of purchase and assignments thereof may be recorded in the office of the auditor of the county wherein the land affected is situate.

Assignment of certificate of purchase.

k. Any lot or tract hereafter so sold shall be subject to redemption within two years from the

Redemption rights.

date of sale. Redemptions may be made by the parties designated in, and shall be governed by, the statutes now or hereafter enacted which are applicable to redemptions from sales made under decrees foreclosing mortgages on real property: *Provided*, The terms judgment debtor, or his successor in interest, as used in said statutes, shall be deemed and held, for the purpose of this section, to include an owner or a vendee: *Provided further*, That the city or town treasurer shall perform the duties imposed by said statutes upon the sheriff.

Judgment
debtor in-
cludes owner
or vendee.

Deed.

1. Where the time for redemption shall have expired and no redemption shall have been made, the treasurer of such city or town shall execute and deliver to the purchaser, his successor or assigns, of any lot a local improvement assessment deed. All property conveyed to any such city or town may be included in one deed. Such deed shall be *prima facie* evidence that the property therein described was assessed according to and as required by law, that the assessment was not paid, that the property was sold as required by law, that it was not redeemed, that the person executing the deed was the proper officer, and shall be conclusive evidence of the regularity of all other proceedings from the assessment up to and including the execution of the deed, and shall be recorded in the same manner as other conveyances of real property, and shall vest in the grantee, his heirs and assigns, the fee simple title to the property therein described without further acknowledgment or evidence of such conveyance, and shall be substantially in the following form:

LOCAL IMPROVEMENT ASSESSMENT DEED.

STATE OF WASHINGTON, }
 COUNTY OF..... } ss.

THIS INDENTURE, Made this.....day of Form of deed.
, between.....
 as treasurer of the city (or town) of.....,
county, State of Washington,
 party of the first part, and....., party
 of the second part.

WITNESSETH, That, whereas, at a public sale of
 real property held on theday of
, pursuant to a real
 property local improvement assessment judgment
 entered in the superior court in the county of.....
, on the.....day of.....,
 in proceedings to foreclose local improvement as-
 sessment liens upon real property, the real property
 hereinafter described was duly sold, and the said
 party of the second part is now entitled to a deed
 to said real property.

Now, Therefore, Know Ye, That the party of
 the first part, in consideration of the premises and
 by virtue of the statutes of the State of Washing-
 ton in such cases provided, does hereby grant and
 convey unto the party of the second part, his heirs
 and assigns forever, the following described real
 property in the county of....., State
 of Washington, to-wit:

(Here insert description of real property con-
 veyed).

This deed is subject to the lien of all unpaid
 general taxes and local improvement assessments,
 other than the particular installment or installments

thereof for which the judgment aforesaid was entered.

Given under my hand this.....day of

.....,

.....
Treasurer of.....,
County of.....,
State of Washington.

Alternative procedure.

SEC. 2. a. In lieu of the mode of procedure prescribed by section 1 of this act, any city or town may, by ordinance, authorize and direct that foreclosure of the installments described in said section of the assessments for any one or more local improvement districts be conducted as follows:

All lots subject to lien of delinquent installments proceeded against.

b. The city or town may foreclose the lien of said delinquent installments or installment in an action brought in the county in which the city or town is situate. All or any of the lots or tracts subject to the lien of said delinquent installments or installment of an assessment for one local improvement district may be proceeded against in the same action, and all parties owning or claiming to own, having or claiming to have any interest in or lien upon the lots or tracts impleaded in such action, and all parties unknown, shall be made defendants thereto.

Procedure.

Complaint.

c. Such action shall be tried before the court without a jury. The action shall be initiated by the filing of a complaint. It shall be sufficient to allege the passage of the ordinance authorizing the improvement, the making of the improvement, the levying of the assessment, the confirmation thereof, the date of delinquency of the installments or installment of the assessment, and that the same had not been paid prior to delinquency or at all.

Assessment roll and confirmatory order evidence of legality.

d. The assessment roll and confirmatory order, or duly authenticated copies thereof, shall be *prima*

facie evidence of regularity and legality of the proceedings connected therewith, and the burden of proof shall be upon defendants.

e. Where the owners and parties interested in any particular lot or tract shall default, the court may enter judgment of foreclosure and sale as to such parties and lots or tracts, and the action may proceed as to the remaining defendants and lots or tracts. The judgment shall specify separately the amount of the installment or installments, with interest, penalty, and costs chargeable to each lot or tract. The judgment shall have the effect of a separate judgment as to each lot or tract described in the judgment, and any appeal shall not invalidate or delay the judgment except as to the property concerning which the appeal is taken. In the judgment the court shall order the lots or tracts therein described sold, and an order of sale shall issue pursuant thereto for the enforcement of the judgment. Judgment may be entered as to any one or more separate lots or tracts involved in the action, and the court shall retain jurisdiction of other properties.

Default judgment.

Separate judgments as to each lot.

Order of sale.

f. All sales shall be subject to the right of redemption within two years from date of sale. The service of summons, and all proceedings except as herein otherwise prescribed, including appeal, order of sale, sale, redemption, and issuance of deed, shall be governed by the statutes now or hereafter in force relating to the foreclosure of mortgages on real property. For the purpose of this section the terms judgment debtor or successor in interest in the statutes governing redemption shall be deemed and held to include an owner or a vendee.

Right of redemption.

Judgment debtor includes owner or vendee.

SEC. 3. The provisions of this act shall be applicable to the lien of assessments heretofore as well as hereafter levied and to foreclosure proceedings now pending.

Scope of act.

Partial
invalidity.

SEC. 4. If any section or part or provision of this act be held or adjudged void or unconstitutional, such holding or adjudication shall not affect any other section or part or provision not held or adjudged to be void or unconstitutional.

Effective
immediately.

SEC. 5. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate January 23, 1933.

Passed the House January 24, 1933.

Approved by the Governor January 27, 1933.

CHAPTER 10.

[S. B. 61.]

COMPROMISE OF TAX SUITS.

AN ACT relating to taxation; providing for the settlement and compromise of litigation in connection therewith; repealing all acts and parts of acts in conflict therewith; and declaring that this act shall take effect immediately.

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

Power to
compromise.

SECTION 1. Whenever any action shall be commenced, or is pending, involving the valuation of property made by state or county officials for taxation purposes, in which action a reduction is sought of the assessed valuation of the property and the taxes levied thereon, or recovery of taxes paid under protest, the board of county commissioners and the prosecuting attorney of any county involved in such litigation may settle and compromise the same and agree with the plaintiff taxpayer as to the valuation of the property for taxation purposes for the year or years involved in the litigation and the amount of taxes and interest, if any, which shall