

addresses as given in the certificate of the state registrar.

[Am. R.R.S. § 6036.]

Passed the House February 28, 1951.

Passed the Senate March 5, 1951.

Approved by the Governor March 13, 1951.

CHAPTER 107.

[H. B. 593.]

WEED, FIRE PROTECTION, SEWER AND WATER DISTRICTS—SUBSTITUTION OF ASSESSMENTS FOR TAX LEVIES.

AN ACT relating to taxation; substituting assessments for tax levies in weed, fire protection, sewer and water districts and amending sections 17.04.240 and 56.16.120, R.C.W.

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

SECTION 1. Section 17.04.240 of the Revised Code of Washington, derived from section 5, chapter 125, Laws of 1929, is hereby amended to read as follows:

Amendment.

The directors shall annually determine the amount of money necessary to carry on the operations of the district and shall classify the property therein in proportion to the benefits to be derived from the operations of the district and in accordance with such classification shall prorate the cost so determined and shall levy assessments to be collected with the general taxes of the county. In the event that any bonded or warrant indebtedness pledging tax revenue of the district shall be outstanding on April 1, 1951, the directors may, for the sole purpose of retiring such indebtedness, continue to levy a tax upon all taxable property in the district until such bonded or warrant indebtedness shall have been retired.

Weed districts; special benefit assessments.

Tax levy to retire existing indebtedness outstanding on April 1, 1951.

[Am. R.R.S. § 2774-2.]

New section.

SEC. 2. A new section is hereby added to chapter 52.16, Revised Code of Washington, to read as follows:

Fire protection districts; tax levies for retiring indebtedness outstanding on April 1, 1951.

In the year 1952 and subsequent years no tax levy shall be made by any district except for the purpose of retiring indebtedness outstanding on April 1, 1951, for which tax revenue of the district shall have been pledged. In lieu of all tax levies each district shall annually determine its costs of operation, maintenance and capital improvement and the commissioners shall classify all the property within the district in accordance with the degree of benefit conferred by the operation of the district. In accordance with the classification so made they shall apportion the amount required and shall levy assessments therefor to be collected with the general taxes of the county.

Special benefit assessments in lieu of taxation.

Amendment.

SEC. 3. Section 56.16.120 of the Revised Code of Washington, derived from section 4, chapter 210, Laws of 1941, as last amended by section 1, chapter 236, Laws of 1947, is hereby amended to read as follows:

Sewer districts; special benefit assessments.

On or before the first day of October each year, the board of sewer commissioners of each sewer district shall make and file with the board of county commissioners of the county, a statement and estimate in writing of the amount required for maintenance of the sewer system of the district for the ensuing fiscal year, and the board of county commissioners, shall on or before the first day of November next ensuing, levy an assessment for the amount of said estimate, or such amount as it shall deem advisable, upon the property within the district, chargeable therewith in the same proportion as the assessment to pay the original cost of construction of the sewerage system was levied. When such money is collected it shall be placed in a separate fund and paid out on warrants of the county auditor of the

county in which the sewer district is situated and authorized by the board of sewer commissioners for the purposes specified in this title. For the year 1952 and subsequent years no further tax levies shall be made by any sewer district except for the retirement of bond or warrant indebtedness outstanding on April 1, 1951, for which tax revenues of the district have been pledged.

Tax levy to retire indebtedness existing on April 1, 1951.

[Am. Rem. Supp. 1947, § 9425-50.]

SEC. 4. A new section is hereby added to chapter 57.20 of the Revised Code of Washington to read as follows:

New section.

For the year 1952 and subsequent years no taxes shall be levied by any district except for the purpose of paying bond and warrant indebtedness outstanding on April 1, 1951, for which the tax revenues of the district shall have been pledged. In lieu of such tax levies the district commissioners shall determine annually the amount necessary to finance the district, for all purposes, in excess of amounts derived from local improvement districts and shall classify all property within the district upon the basis of the amount of special benefit derived from the operation of the district and in accordance with such classification shall levy an assessment against all such property in an amount sufficient to produce the money required.

Water districts; tax levy to retire indebtedness existing April 1, 1951.

Special benefit assessments in lieu of taxation.

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