

praised by two independent competent real estate appraisers. Any sale pursuant to the provisions of this act shall be made to the best bidder for a price not less than the appraised value of said property and pursuant to a call for bids published at least fifteen days prior to the date fixed for the sale thereof in one issue of a legal weekly newspaper printed and published in Benton county.

Passed the Senate March 16, 1965.

Passed the House March 25, 1965.

Approved by the Governor March 30, 1965.

CHAPTER 6.

[Senate Bill No. 177.]

CITIES AND TOWNS—LOCAL IMPROVEMENT BONDS
OR WARRANTS—PAYMENT—CANCELLATION.

AN ACT relating to local improvements in cities and towns; and adding new sections to chapter 7, Laws of 1965 and to Title 35 RCW.

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

SECTION 1. There is added to chapter 7, Laws of 1965 and to Title 35 RCW a new section to read as follows:

New section.

Any city or town having any outstanding and unpaid local improvement bonds or warrants issued in connection with a local improvement therein to which the local guaranty fund law is not applicable and that have been delinquent for more than fifteen years, by ordinance, may direct that the money, if any, remaining in a given local improvement fund for which no real property is held in trust shall be distributed by the city or town on a pro rata basis, without any reference to numerical order, to the

L.I.D.'s in cities and towns. Procedure for cancellation of nonguaranteed bonds. Distribution of moneys to holders of bonds and warrants—Notice—Time limitation.

L.I.D.'s in cities and towns. Procedure for cancellation of nonguaranteed bonds. Distribution of moneys to holders of bonds and warrants—Notice—Time limitation.

holders of outstanding bonds or warrants for each such fund, excluding the accrued interest thereon. If such outstanding bonds or warrants are not presented for payment within one year after the last date of publication of notice provided for herein, the money being held in the local improvement fund of a city or town shall be deemed abandoned, and shall be transferred to the city or town general fund: *Provided*, That such city or town shall publish a notice once each week for two successive weeks in a newspaper published in such city or town in which it is indicated that L.I.D. bonds for _____ L.I.D. improvement Nos. _____ to _____ inclusive must be presented to the city or town for payment not later than one year from this date or the money being held in the local improvement fund of the city or town shall be transferred to the city or town general fund.

New section.

SEC. 2. There is added to chapter 7, Laws of 1965 and to Title 35 RCW a new section to read as follows:

Declaration of obsolescence and cancellation—When.

After the city or town having said bonds or warrants referred to in section 1 hereof has distributed the money in a local improvement district fund in accordance with section 1 hereof, or such bonds or warrants are not presented for payment within one year after the last date of publication of notice provided for in section 1 hereof, such city or town may, by ordinance, declare such bonds and warrants, without any reference to numerical order, to be obsolete, cancel the same, and terminate all accounting thereon, and clear such bonds and warrants off their records including any unguaranteed bonds or warrants outstanding against districts in which there remains no money in the given local improvement fund.

New section.

SEC. 3. There is added to chapter 7, Laws of 1965 and to Title 35 RCW a new section to read as follows:

If the bonds or warrants outstanding against a district are unguaranteed and if there remains no money in the appropriate local improvement fund to pay them, and if no real property is held in trust for the fund, the city or town shall give notice in the same manner as provided in section 1 of this act, stating that L.I.D. _____ (bonds or warrants) for _____ L.I.D. improvement Nos. _____ to _____ inclusive will be canceled as provided in section 2 of this act, unless such bonds or warrants are presented to the city or town within one year from the date of last publication of the notice, together with good cause shown as to why such cancellation should not take place. If such bonds or warrants are not presented, with good cause shown, within one year after the last date of publication of such notice, they may be canceled as provided in section 2 of this act.

Cancellation procedure where no money in fund.

SEC. 4. There is added to chapter 7, Laws of 1965 and to Title 35 RCW a new section to read as follows:

New section.

Nothing in chapter 35.48 RCW or other existing law to the contrary shall preclude the action authorized herein.

Other law not to affect.

SEC. 5. The special assessments provided for in RCW 87.84.070 shall be subject to and inferior to existing local improvement district assessments of any city or town which is included within the boundaries of an irrigation and rehabilitation district. The collection of local improvement district assessments of a city or town, and the right to foreclose the same when delinquent, shall not be impaired in any manner whatsoever by subsequent special assessments of an irrigation and rehabilitation district. In the event that the county treasurer forecloses on land located within the corporate limits of a city or town for nonpayment of irrigation and rehabilitation district assessments, the certificates of sale and the

Irrigation and rehabilitation district assessments as inferior to city and town L.I.D. assessments.

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