

vided for such year at the public hearing held as required by section 9210 of Rem. & Bal. Code unless authorized by a majority vote of the electors of the city or county at a general or special election, and any indebtedness contracted or liability incurred in violation hereof shall be void: *Provided*, That nothing herein contained shall be held to modify or change the limitations prescribed by sections 5590-5 of Rem. & Bal. Code, or by any law limiting the debts of any taxing district to an amount based on a percentage of the assessed valuation thereof.

Applicability
of act.

SEC. 2. None of the requirements of section 1 of this act shall apply to any city having a population of over one hundred and four thousand, according to the federal census, or to a city having similar current revenue charter provisions.

Passed the House, March 3, 1917.

Passed the Senate, March 7, 1917.

Approved by the Governor March 15, 1917.

CHAPTER 142.

[H. B. 292.]

DELINQUENT TAXES AND CERTIFICATES OF DELINQUENCY.

AN ACT relating to revenue and taxation, and amending sections 9219, 9252, 9253, 9259 and 9262 of Remington & Ballinger's Annotated Codes and Statutes of Washington.

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

SECTION 1. That section 9219 of Rem. & Bal. Code be amended to read as follows:

Taxes pay-
able to county
treasurer.

Section 9219. The county treasurer shall be the receiver and collector of all taxes extended upon the tax-books of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his county. All taxes upon

real property made payable by the provisions of this act shall be due and payable to the treasurer as aforesaid on or before the thirty-first day of May in each year, after which date they shall become delinquent, and interest at the rate of twelve per cent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid: *Provided, however,* When the total amount of tax payable by one person is two dollars or more, then if one-half of such taxes be paid on or before said thirty-first day of May, then the time of payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirtieth day of November following; but if the remaining one-half of such taxes be not paid on or before the thirtieth day of November, then such remaining one-half shall be delinquent, and interest at the rate of twelve per cent per annum shall be charged thereon from the first day of June preceding until paid: *Provided further,* There shall be an allowance of three per cent rebate to all payers of taxes who shall pay the taxes on real property in one payment and in full on or before the fifteenth day of March next prior to the date of delinquency. All rebates allowed under this section shall be charged to the county current expense fund and all collections from penalties and interest on delinquent taxes shall be credited to the current expense fund.

Rate of interest on delinquencies.

Installment payments.

Rebate.

SEC. 2. That section 9252 of Rem. & Bal. Code be amended so as to read as follows:

Section 9252. On the first business day after the expiration of the eleven months after the taxes charged against any real property are delinquent, the board of county commissioners shall determine whether it will be for the best interest of the county to carry or further carry the delinquent taxes on the books of the county or to permit certificates of delinquency for the same to be sold to any person, and should it be deemed advisable to permit the sale of certificates of delinquency they shall pass a resolution to that effect and publish a copy of the

Certificates of delinquency.

Sale.

same in the next issue of the official newspaper of the county and on the first day of the month next following, the treasurer shall have the right, and it shall be his duty, upon demand and payment of the taxes and interest, to make out and issue a certificate or certificates of delinquency against such property and such certificate or certificates shall be numbered and have a stub, which shall be a summary of the certificate and shall contain a statement:

(1) Description of the property assessed. (2) Year or years for which assessed. (3) Amount of tax and interest due. (4) Name of owner, or reputed owner, if known. (5) Rate of interest the certificates shall bear. (6) The time when a deed may be had, if not sooner redeemed. (7) When a certificate of any preceding year is outstanding and unredeemed, it shall be stated in subsequent certificates issued, and the principal sum due with date of issue. (8) A guaranty of the county or municipality to which the tax is due that if for any irregularity of the taxing officers this certificate be void, then such county or municipality will repay the holder the sum paid thereon with interest at the rate of six per cent per annum from the date of the issuance: *Provided*, That nothing herein contained shall prevent the running of interest during the said period of twelve months from the date of delinquency, at the rate of interest provided by law on delinquent taxes: *Provided, further*, That all certificates of delinquency sold to persons shall be registered by the county treasurer in a book provided for that purpose, in which shall also be recorded the name and address of the purchaser of each certificate of delinquency. Thereafter at any time before the expiration of three years from the original date of delinquency of any tax included in a certificate of delinquency issued to a person, the owner of the property may pay to the county treasurer the amount of taxes due for one or more subsequent years, with delinquent interest, if any, to the date of payment, and if the same shall have been paid by the holder of the certificates of delinquency the county treasurer shall

Record.

Guaranty of certificate.

Interest.

Registration.

Tax payment subsequent to delinquency.

forward the amount of payment or payments made by such owner to the holder of the certificate of delinquency at his registered address. The payment of taxes for such subsequent year or years shall thereby extend the time of the foreclosure of the particular certificate of delinquency one year for each subsequent year's taxes so paid.

SEC. 3. That section 9253 of Rem. & Bal. Code be amended so as to read as follows:

Section 2953 [9253]. Certificate of delinquency shall bear interest, from the date of issuance till redeemed, at the rate of twelve per cent per annum, and shall be sold to any person applying therefor, upon the payment of the value in principal and interest thereof: *Provided*, That when, from the failure of the taxing officers to do or perform any act in listing or assessing property, or in issuing such certificates, the same is declared void and the same is redeemed by the county or municipality issuing the same, such rate of interest shall be six per cent per annum.

Rate of interest on certificates.

Interest on void certificates.

Certificates of delinquency shall be *prima facie* evidence that—

Evidentiary effect of certificates.

1. The property described was subject to taxation at the time the same was assessed;
2. The property was assessed as required by law;
3. The taxes or assessments were not paid at any time before the issuance of the certificate;
4. Such certificate shall have the same force and effect as a judgment execution and sale of and against the premises included therein.

SEC. 4. That section 9259 of Rem. & Bal. Code be amended so as to read as follows:

Section 9259. Real property upon which certificates of delinquency have been issued under the provisions of this chapter, may be redeemed at any time before the issuance of tax deed, by payment, in legal money of the United States, to the county treasurer of the proper county, for the benefit of the owner of the certificate of delinquency against said property, the amount for which

Redemption

same was sold, together with interest at twelve per cent per annum thereon from date of issuance of said certificate of delinquency until paid. The person redeeming such property shall also pay the amount of all taxes, assessments, penalties, interest and costs accruing after the issuance of such certificate of delinquency, and paid by the holder of said certificate of delinquency or his assignee, together with twelve per cent interest on such payment from the day the same were made. No fee shall be charged for any redemption after the passage of this act. Tenants in common or joint tenants shall be allowed to redeem their individual interest in real property for which certificates of delinquency have been issued under the provisions of this chapter, in the manner and under the terms specified in this section for the redemption of real property other than that of insane persons and minor heirs. Any redemption made shall inure to the benefit of the person having the legal or equitable title to the property redeemed, subject however, to the right of the person making the same to be reimbursed by the person benefited. If the real property of any minor heir, or any insane person, be sold for non-payment of taxes or assessments, the same may be redeemed at any time after sale and before the expiration of one year after such disability has been removed upon the terms specified in this section on the payment of interest at the rate of twelve per cent per annum on the amount for which the same was sold, from and after the date of sale, and in addition the redemptioner shall pay the reasonable value of all improvements made in good faith on the property, less the value of the use thereof, which redemption may be made by themselves or by any person in their behalf.

Inures to benefit of owner.

Persons under disability.

Repayment for improvements.

SEC. 5. That section 9262 of Rem. & Bal. Code be amended so as to read as follows:

Section 9262. Every purchaser of a certificate of delinquency shall before applying for judgment, pay all taxes that have accrued on the property included in said certificate since the issuance of said certificate or any

Certificate holder to pay subsequent taxes.

prior taxes that may remain due and unpaid on said property and any purchaser of delinquent certificates that shall suffer a subsequent tax to become delinquent and a subsequent certificate of delinquency to issue on the same property included in his certificate, such first purchaser shall forfeit his rights thereunder to the subsequent purchaser, and such subsequent purchaser shall at the time of obtaining his certificate redeem said first certificate of delinquency outstanding by depositing with the county treasurer the amount of said first certificate with interest thereon to the date of said redemption and the amount so paid in redemption shall become a part of said subsequent certificate of delinquency and draw interest at the rate of twelve per cent per annum from the date of payment. Said holder of a certificate of delinquency permitting a subsequent certificate to issue on the same property, shall, on notice from the county treasurer, surrender said certificate of delinquency on payment to him of the redemption money paid by the subsequent purchaser: *Provided*, That this section shall not apply to counties or municipalities.

Forfeiture
of rights to
subsequent
certificate
purchaser.

Exception.

Passed the House March 3, 1917.

Passed the Senate March 7, 1917.

Approved by the Governor March 15, 1917.

CHAPTER 143.

[H. B. 134.]

POWERS AND LIMITATIONS OF TAXING DISTRICTS.

AN ACT relating to the financial affairs of taxing districts, limiting and prescribing what shall be treated as assets in computing indebtedness of taxing districts, limiting their power to contract debts or incur liabilities and prescribing a method for determining the same, and declaring an emergency.

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

SECTION 1. No taxing district shall for any purpose become indebted in any manner to an amount exceeding one and one half per centum of the last assessed valuation

Limitation
on indebted-
ness of tax-
ing districts.