

disbursements provided by statute, such an attorney's fee as the court may adjudge reasonable. Such suit or action shall be deemed to be a proceeding in rem, and the action may be brought in the name of such town against an individual, or against all of those who are delinquent in one action, as the council or other governing body thereof may deem best, and the statutes and rules of the court shall control as in other civil actions.

SEC. 8. This act is necessary for the immediate preservation of the public peace, health and safety and shall take effect immediately. Effective immediately.

Passed the Senate February 9, 1931.

Passed the House March 4, 1931.

Approved by the Governor March 12, 1931.

CHAPTER 40.

[S. S. B. 23.]

TAXATION OF REFORESTATION LANDS.

AN ACT relating to lands suitable for forestation and reforestation; providing for the assessment and taxation of such lands and the products thereof; providing penalties; and repealing all acts and parts of acts in conflict therewith.

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

SECTION 1. Public welfare demands that steps be taken to encourage reforestation and to protect and promote the growth of new forests on lands chiefly valuable for that purpose in order that they may be restored to the economic and industrial life of the state. To accomplish that end it is necessary that a system of taxation and assessment be devised for such lands, which will encourage the growth of new and immature forests on lands chiefly valuable for that purpose, and which will enable the owners

Declaration of reasons and necessity for act.

thereof to bear the burden of taxation on such lands over the period of years necessary to produce forests of commercial value. Therefore the State of Washington, through its legislature, hereby exercising its police and sovereign power, declares and enacts that all logged-off lands and all unforested lands chiefly valuable for the production and growth of forests and all lands growing immature forests and forests of no commercial value shall not be assessed or taxed at a rate which will discourage or hamper the growth of forests on such lands, but shall be assessed and taxed at such rate and in such manner that owners of such lands may be encouraged to reforest, protect and grow forests of commercial value on such lands.

SEC. 2. All unforested lands in the State of Washington and those upon which the forest crop is not mature in merchantable quantities and which by reason of location, topography and geological formation are chiefly valuable for the purpose of developing and growing forests may be classified as reforestation lands as hereinafter provided, and shall thereupon be taxed and assessed as in this act provided, and not otherwise. No land shall be classified as reforestation land hereunder which was valued and assessed for its forest growth on the 1930 tax rolls, without approval of the board of county commissioners of the county in which said land is located, or until after said forest growth so valued and assessed has been cut and removed. Nothing herein contained, however, shall be construed as prohibiting the state forest board (hereinafter referred to as the board) from classifying land as reforestation lands when after harvesting mature timber, an immature stand is left for a future forest crop.

SEC. 3. It shall be the duty of the board as soon as practicable after the taking effect of this act to determine what lands within the State of Washing-

Unforested
and suitable
forest lands
to be classi-
fied.

State forest
board to
determine.

ton shall be classified as reforestation lands, and upon such determination to prepare a list of such lands, by counties, giving the legal description thereof by government legal subdivisions (in tracts not smaller than a forty acre tract or government lot). Hearing, preparation and filing of one list in any county shall not prevent the board from holding other hearings, and preparing other lists relating to other lands in the same county. Upon the preparation of the list, the board shall forward to the county assessor of each county wherein such lands are situated, one copy of the list. Following the preparation and filing of the list with the assessor, a hearing on the proposed classification shall be held before the board or one or more of its members designated by it at the court house in the county seat in each county of the state wherein any lands proposed for classification are situated. Notice of the hearing shall be given by the board by publication of a notice in at least two issues of a newspaper published and having general circulation in the county wherein such hearing is to be held. The notice shall specify the time, place and general purpose of the hearing and shall advise that a list of the lands proposed for classification as reforestation lands, with the legal description and the names of the respective owners, has been filed with the county assessor. The last publication of such notice shall be at least fifteen days prior to the date fixed for the hearing. The board shall on or before the date of the last publication of the notice mail a copy of the notice to each owner of land proposed for classification, to the address of such owner as shown on the records of the county treasurer of the county, and shall also notify the owner of the particular description of lands owned by him which it has proposed for classification as reforestation lands. The board shall also, on or before the date of the last publication mail to

Preparation
of list.

Hearing.

Notice.

Contents of
notice.Notice
mailed.

Hearing,
objections.

the county commissioners and county assessor of such county a copy of the notice of hearing. At the hearing, the board or member or members holding such hearing shall hear objections to, and arguments for and against the proposed classification as to all, or any particular lands described on the list. Following the hearing the board shall reconsider the proposed list and classification and shall strike from the list any lands it determines are not suitable as reforestation lands. After having reconsidered the proposed list and classification the board shall file with the state tax commission a list of the lands as previously proposed by it, or as modified after reconsideration, showing the lands in the respective counties proposed by it for classification as reforestation lands, with description by government legal subdivisions, and names and addresses of respective owners. The state tax commission shall hold said list for a period of two weeks, during which time any taxpayer or the county assessor, of the county in which the lands are located shall be entitled to file written objections with said commission to the classification as reforestation lands of any particular lands on such list. If any such objection is filed said commission shall fix a date for hearing on the objection, and shall in writing notify the objector, the board and the owner of the lands of the date fixed for the hearing. At the hearing said commission shall hear and consider evidence offered by the board, owner or objector as to the nature and character of such lands, and from such evidence shall determine whether such lands shall be classified as reforestation lands; and if said commission determines that said lands are not suitable for reforestation and should not be classified as reforestation lands under this act, it shall cause such lands to be stricken from such list. If no objections are filed to the classification of any lands on such list or

List filed
with state
tax commis-
sion.

Objections
filed with
tax commis-
sion.

Hearing.

Lands
stricken
from list.

if objections are filed and after the hearing herein provided for are overruled, said commission shall enter an order approving the list as filed; and if, following a hearing on objections to classification as to any particular lands on the list said commission shall determine that the particular lands are not properly classified as reforestation lands under this act, it shall enter an order to that effect and shall strike such lands from the list, and enter an order approving the list with such lands stricken therefrom. Upon entry of the order the state tax commission shall forward one certified copy of such order, together with the approved list to the assessor of the county wherein the lands are situated, one copy to the board, and one copy to the owner, with a list only so far as it contains lands of such owners; and thereupon the lands described on such list shall be, and become classified as reforestation lands within the meaning of this act.

List approved.

Forward to assessor.

SEC. 4. Whenever the board shall believe that any lands classified as reforestation lands under this act are not being protected as provided by law, or are not being used primarily for forest crop production, it may petition the state tax commission to remove such lands from classification as reforestation lands. The petition shall describe the lands by government legal subdivisions and shall set forth the name of the owner thereof, and the grounds and reasons for which such removal is sought. The commission shall thereupon fix a time and place for hearing on the petition and shall mail a notice thereof, together with a copy of the petition to the owner at his address as shown by the records of the county treasurer's office. At the time and place fixed for the hearing the commission shall hold a hearing on the petition and shall receive evidence offered by the owner or the board for and against the petition. Upon the conclusion of the hearing the commission

Failure to protect lands.

Petition for removal.

Hearing, notice.

Hearing held.

Order of
tax commis-
sion.

Assessor to
determine
valuation as
unclassified.

shall determine whether such lands shall be removed from the classification as reforestation lands, and shall enter an order accordingly. One certified copy of such order shall be furnished by the commission to the county assessor of the county in which the lands are situated, one to the owner and one to the board. Whenever any land is removed from classification as reforestation land it shall thereafter be assessed and taxed without regard to the provisions of the act, and there shall thereupon become due and owing to the county in which such land is situated a sum of money equivalent to the difference, if any, between the tax theretofore paid thereon under the provisions of this act and the tax paid by similar unclassified lands during the same period. The county assessor shall determine the assessed valuation of such lands as unclassified lands for the period involved, and shall prepare an assessment roll of such lands and submit the same to the county treasurer, who shall extend upon his rolls a tax against such lands equivalent to the difference, if any, in the tax theretofore paid, and the tax on similar unclassified lands for said period; and said tax shall thereupon become a lien against said lands and shall become payable, delinquent and collectible at the same time and the same manner as taxes for the current year.

More
valuable
for other
purposes.

Petition.

Hearing.

Notice.

SEC. 5. Whenever any lands previously classified as reforestation lands shall be or become more valuable for some other purpose and twenty-five taxpayers of a county in which such lands are situated shall file a petition with the state tax commission, alleging such to be the case, the said commission shall fix a date for hearing on the petition and shall in writing notify the taxpayers by mailing notice thereof directed to the taxpayers at the address shown on the petition; and shall likewise notify the board, and the owners of the lands involved, by mail-

ing a notice of the hearing to them directed to their respective addresses. At the hearing the petitioners, the board and the owners shall be entitled to offer evidence bearing upon the question of the value of such lands for reforestation and other purposes; the said commission shall from such evidence determine whether said lands are more valuable for some other purpose than for reforestation; and if it shall so determine it shall enter an order to that effect and thereupon said lands shall be removed from classification as reforestation lands; and shall thereafter be assessed and taxed the same as lands not assessed or taxed under the provisions of this act.

Hearing held.

Order.

SEC. 6. Whenever the state tax commission shall enter an order with respect to classification or reclassification of forest lands under this act, the owner of such lands, the board, the county assessor of the county in which such lands are located, or the taxpayers in a case arising under section 5 of this act, may, within thirty days following the entry of such order, appeal to the superior court of the county within which lands are situated for a review of the decision of the state tax commission. The appeal shall be perfected in the same manner as is provided by law for appeals from decisions of the state tax commission. Upon such appeal, the superior court shall sit without a jury, shall receive evidence de novo and shall determine the correct classification of the lands involved in accordance with the requirements of this act. The decision of the superior court shall be subject to appeal and review in the supreme court in the same manner and by the same procedure as appeals are taken and perfected to that court in civil actions at law. Upon appeal from any decisions of the board and pending the dismissal or final determination of such appeal, the lands involved shall be assessed and taxed in the

Appeals to courts.

same manner as they were assessed and taxed prior to such decision.

Assessment
\$1.00 per
acre west of
Cascades and
50c east of
Cascades.

SEC. 7. All lands classified as reforestation lands as provided in this act and lying west of the summit of the Cascade range of mountains in the State of Washington shall, after the date of such classification, be assessed for purposes of taxation at one dollar (\$1.00) per acre, which is hereby declared to be the assessed value thereof; and all lands so classified lying east of the summit of the Cascade range of mountains shall be assessed for purposes of taxation at fifty cents (50c) per acre, which is hereby declared to be the assessed value thereof. The above values shall apply as the actual basis for taxation of such lands, without regard to any percentages of value which may apply for taxation of other classes of property; and the taxation of such lands on the basis herein provided shall be separate and distinct from and in addition to the cost of protecting such lands from fire as provided under the laws of Washington.

Taxation
value.

Not classi-
fied taxed as
other lands.

SEC. 8. Any lands not classified as reforestation lands, shall be assessed and taxed under the general taxation laws and not under the provisions of this act.

Harvest of
crop.

Board
notified.

SEC. 9. The owner or owners of lands classified and taxed as reforestation lands under this act, desiring to harvest any forest crop, or to remove or cause to be removed any forest growth therefrom shall in writing notify the board of such desire, and the board shall thereupon issue a permit authorizing the cutting and removal of such forest crop. The permit shall describe by legal subdivisions, or fractions thereof, areas on which cutting will be permitted. Before any forest growth is cut or removed from such lands the permittee shall file with the county treasurer of the county in which such lands are situated a good and sufficient surety company

Bond
required.

bond payable to the county in form prescribed by the board, and which before filing shall be approved by the judge of the superior court of such county, or make a cash deposit with such treasurer, in lieu of such bond, in such amount as the board shall fix, the bond to be conditioned to pay to the county in question the yield tax to which the county will be entitled upon the cutting of the forest growth from such lands. In case a cash deposit is made in lieu of the bond the same shall be applied in payment of the yield tax provided in section 10 of this act, but such deposit shall not relieve an owner from payment of any additional amounts due for said yield tax nor of right of refund of any sum deposited in excess of the amount due on said tax. In event collection is made on the bond, either with or without suit, the amount collected shall be applied in payment of the yield tax due.

Cash deposit.

Disposal.

SEC. 10. Whenever the whole or any part of the forest crop shall be cut upon any lands classified and assessed as reforestation lands under the provisions of this act, the owner of such lands shall, on or before the first day of March of each year, report under oath to the state forest board and the assessor of the county in which such lands are located, the amount of such timber or other forest crop cut during the preceding twelve months, in units of measure in conformity with the usage for which the cutting was made, together with a description, by government legal subdivisions, of the lands upon which the same are cut. If no such report of cutting is made, or if the assessor or the board shall believe the report to be inaccurate, incorrect or mistaken, either the assessor or the board may by such methods as shall be deemed advisable, determine the amount of timber or other forest product cut during such period. If both the assessor and the board make separate determinations of the amount of

Report of cutting.

Assessor and board to determine amount.

such cutting, the determination of the board shall be accepted and used as a basis for computation of the yield tax. As soon as the report is filed, if the assessor and the board are satisfied with the accuracy of the report, or if dissatisfied, as soon as the assessor or the board shall have determined the amount of timber or forest crop cut, as herein provided, the board shall determine the full current stumpage rates for the timber or forest crop cut, and shall notify the assessor of the county in which the lands are situated of the rates so fixed by it, and the assessor shall thereupon compute, and there shall become due and payable from the owner, a yield tax equal to twelve and one-half (12½) per cent of the market value of the timber or forest crop so cut, based upon the full current stumpage rates so fixed by the board: *Provided*, Whenever within a period of twelve years following the classification of any lands as reforestation lands, any forest material shall be cut on such lands, the owner thereof shall be required to pay a yield tax of one (1) per cent for each year that has expired from the date of such classification until such cutting: *Provided, further*, That no yield tax need be paid on any forest material cut for domestic use of the owner of such lands, or on materials necessarily used in harvesting the forest crop.

Board to determine stumpage rate.

Yield tax.

Owner dissatisfied.

Payment under protest.

Court action.

Whenever the owner is dissatisfied with either the determination of the amount cut as made by the assessor or the board, or with the full current stumpage rates as fixed by the board, and shall pay the tax based thereon under protest, such owner may maintain an action in the superior court of the county in which the lands are located for recovery of the amount of the tax paid in excess of what the owner alleges the tax would be if based upon a cutting or stumpage rate which the owner alleges to be correct. In any such action the county involved, the

county assessor of the county, and the board, shall be joined as parties defendant, but in cases a recovery is allowed, judgment shall be entered against the county only. In such action the court shall determine, in accordance with the issues, the true and correct amount of timber and forest crop which has been cut, and if an issue in the case, the true and correct full current stumpage rates, and shall enter judgment accordingly, either dismissing the action, or allowing recovery based upon its determination of the amount of timber or forest crop cut and if in issue, the full current stumpage rate.

Judgment
of court.

SEC. 11. Owners of land previously classified as reforestation lands under the provisions of this act may prepare a list of such lands, describing the same by government legal subdivision, and file such list with the state forest board with the request that the board enter into an agreement providing for the assessment and taxation of such lands as provided in this section. If the board shall deem it advisable, it may enter into a written agreement with such owner, providing that such lands shall be assessed for taxation purposes as in this act provided, which assessed valuations shall continue for a definite number of years, to be stated in such agreement, which shall not exceed the number of years estimated by said board as necessary to mature the forest crops growing or to be grown on such lands, and shall provide that if the timber or forest material thereon have not been removed at the expiration of such period the yield tax required by the agreement shall be paid whenever such removal takes place. The agreement shall provide that when any part of the forest crop is cut, such cutting shall be done, and the area cut reforested and protected from fire in accordance with such rules and regulations as the board may prescribe. Such an agreement shall set forth the requirements of the owner

Classified
lands, con-
tract with
board.

Contents of
agreement.

with respect to reforestation, cultivation, care and protection of forests grown and to be grown on such lands; shall require the owner to comply with all the laws of the State of Washington with respect to forest fire protection; shall require the owner to report to the state forest board and to the county assessor of the county in which the lands are situated the amount of timber or forest material cut during the twelve months prior to the first day of March of each year, and that the assessor or board may, in case of dissatisfaction with the report or failure to make the same, determine the amount so cut; and shall require the owner to secure a permit and furnish and file a bond, or make cash deposit in lieu thereof, as required by this act for other lands under this act but not covered by a written agreement; and shall require the owner to pay to the county treasurer of the county in which any lands are located from which any forest materials are cut a yield tax of twelve and one-half ($12\frac{1}{2}$) per cent of the value of such forest materials, based upon full current stumpage rates at the time such forest materials are cut, in accordance with schedules of stumpage rates to be furnished by the state forest board at the time of such cutting; and shall contain a proviso that if, within twelve years following the date of entering into such agreement, any forest material shall be cut on such lands, the owner of such lands shall be required to pay a yield tax of one per cent for each year that expires from the date of such agreement until such cutting; and may provide that no yield tax need be paid on any forest materials cut for domestic use of the owner of such lands, or on materials necessarily used in harvesting the forest crop. The agreement shall provide that if the owner shall fail to comply with all the conditions and requirements of the agreement and the various provisions of this act, the state, acting through the

board, may at its option, cancel said agreement, and that after the date of such cancellation, the lands covered by the agreement shall be assessed and taxed without regard to provisions of the agreement, and shall pay the yield tax and any other tax that similar lands are required to pay, at the same time and in the same manner as if such lands had never been covered by the agreement. Upon any such cancellation, the lands in question shall be taxed an amount to be determined by the board, equivalent to the difference, if any, between the tax paid thereon under the agreement, and the tax paid during the period said lands have been under said agreement by similar lands. The amount of such difference in taxes, if any, shall be reported by the board to the county treasurer of the county in which such lands are located, and the county treasurer shall enter the amount thereof upon his tax rolls against said lands, and thereupon the amount thereof shall become a lien against such lands and shall become payable at the same time, and collected in the same manner as gneral [general] taxes for the current year. Upon entering into such agreement, the board shall furnish the state tax commission with two copies of such agreement and the state tax commission shall furnish a copy of such agreement to the county assessor of the county in which such lands are located, and thereafter such lands shall only be assessed and taxed in accordance with the terms of such agreement and as in this act provided. Whenever the owner, or owners, of any lands shall make written application to the board for an agreement with the state under this act, the board shall, within one year after receiving such written application act upon same and determine whether the state will enter into such agreement.

Copies of
agreement,
tax commis-
sion, asses-
sor.

SEC. 12. Upon receipt of a report of cutting or upon determination of the amount cut as provided

Amount of
tax deter-
mined.

Assessed.

Entered
upon records.

Delinquency.

Lien.

Enforced.

Foreclosed.

Court
action to
collect tax.

Purchaser
liable.

in this act or as required in an agreement entered into under the provisions of this act, the county assessor shall assess and tax against the owner of such lands the amount of yield tax due on account of such cutting; and shall forthwith transmit to the county treasurer a record of such tax; and the county treasurer shall thereupon enter the amount of such yield tax on his records against such lands and their owner; and such yield tax shall thereupon become a lien against such lands and also against the forest material cut thereon and against any other real or personal property owned by such owner, which shall become delinquent unless paid on or before the fifteenth day of March following the date when such report is made, or should have been made. The lien of such tax shall be superior and paramount to all other liens, taxes, assessments and encumbrances, and if not paid before the same becomes delinquent, may be collected by seizure and sale of such forest material, or any other personal property of such owner, in the same manner as personal property is seized and sold for delinquent taxes under the general tax laws; and the lien of said tax against the lands from which such forest materials are cut, or any other real property of such owner, may be foreclosed and said lands sold, in the same manner as liens for taxes are foreclosed and land sold for delinquent taxes under the general tax laws of the state. Said tax, if not otherwise collected, may be collected by means of an action instituted in the superior court of the county in which are situated the lands from which such forest materials are cut, against such owner by the prosecuting attorney in behalf of the county, in which the lands are situated from which such forest materials are cut. Any person, firm, or corporation buying any forest material on which the yield tax herein provided has not been paid shall be liable for the payment of said tax and

the amount thereof may be collected from such person, firm or corporation by seizure and sale of any real or personal property belonging to such person, firm or corporation in the same manner in which real or personal property, respectively is seized and sold for delinquent taxes under the general tax laws of the state; and said tax, if not otherwise collected, may be collected by means of an action instituted in the superior court of the county in which are situated the lands from which such forest materials are cut, against such person, firm or corporation, by the prosecuting attorney in behalf of the county in which the lands are situated from which such forest materials are cut. All taxes collected under the provisions of this act or any agreement made in pursuance thereof, shall be paid to the county treasurer of the county in which the lands are situated from which such forest materials are cut, and shall be paid into the same fund and distributed by the county treasurer in the same proportions as the general taxes on other property in the same taxing district, are paid and distributed in the year in which such payment or collection is made.

Distribution
of tax.

SEC. 13. Any lands or forest materials assessed and taxed under the provisions of this act shall not be otherwise assessed and taxed under the laws of this state, but nothing contained in this act shall prevent the assessment and taxation under general tax laws of all buildings, improvements, agricultural, mineral or values other than forest values, upon any lands assessed and taxed under the provisions of this act, or the assessment and taxation of such lands for any benefits authorized by any local improvement laws of the State of Washington.

Not other-
wise taxed.

Improve-
ments taxed
under gen-
eral laws.

SEC. 14. The state forest board and the state tax commission, respectively, shall have power to make such rules and regulations as they shall deem necessary or advisable in the exercise of the powers and

Rules and
regulations.

performance of the duties imposed upon them by this act.

Penalties.

SEC. 15. Violation of any of the provisions of this act shall constitute a gross misdemeanor.

Invalid in part not to affect remainder.

SEC. 16. If any section, clause or part of this act shall be adjudged to be invalid or unconstitutional for any reason, such adjudication shall not affect the remaining portions of this act.

Repeals conflicting acts.

SEC. 17. All acts or parts of acts in conflict herewith are hereby repealed.

Passed the Senate February 9, 1931.

Passed the House March 4, 1931.

Approved by the Governor March 12, 1931.

CHAPTER 41.

[H. B. 44.]

IRRIGATION DISTRICTS.

AN ACT relating to directors and secretaries of irrigation districts, to the powers of districts failing to provide district officers, validating the functions performed by officers later provided for such districts, amending Section 4 of an act entitled "An act providing for the organization and government of irrigation districts and the sale of bonds arising therefrom, and declaring an emergency," pages 671 to 706 of the Laws of 1889-90, approved March 20, 1890, and providing that this act shall take effect immediately.

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

Amends § 4, p. 673, Laws of 1889-90; § 4, ch. 129, Laws of 1921; § 7421, Rem. Comp. Stat.

SECTION 1. That section 4 on page 673 of the Laws of 1889-90, as amended by section 4 of chapter 129 of the Laws of 1921 (section 7421 of Remington's Compiled Statutes) be amended to read as follows:

Board of directors, annual election.

Section 4. There shall be elected in each organized irrigation district of this state, a board of directors who are electors of the district. An annual election to the office of director shall be held on the