

CHAPTER 51.

[S. H. B. 5.]

DELINQUENT TAXES.

AN ACT relating to the collection of taxes; providing for the remission of interest upon delinquent real and personal property taxes; providing for the payment of delinquent real property taxes in installments; amending section 1 of, and adding new sections to, chapter 53 of the Laws of 1933, and declaring that this act shall take effect immediately.

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

SECTION 1. That section 1 of chapter 53 of the Laws of 1933 be amended to read as follows:

Amends  
§ 1, ch. 53,  
Laws 1933.

Section 1. All accrued interest on delinquent real and personal property taxes for the year 1931 and prior years shall be and the same are hereby remitted on the year or years for which taxes are paid, if the taxes or one-half of the taxes for any of said years are paid in full at any one time on or before the thirty-first day of May, 1934: *Provided*, That the remission of interest herein provided for shall not apply to any tax upon which a judgment has been entered or a certificate of delinquency has been issued to any person other than the county: *Provided further*, No county shall institute or further prosecute any tax foreclosure proceeding until after November 30, 1934.

Delinquent  
taxes; re-  
mission of  
interest.

Exception.

Foreclosure  
stayed until  
Nov. 30,  
1934.

SEC. 2. That chapter 53 of the Laws of 1933 be amended by adding, after section 1, a new section to read as follows:

Amends  
ch. 53,  
Laws 1933.

Section 1A. The provisions of this section shall apply to delinquent real and personal property taxes for the year 1931 and prior years, except, however, that the same shall not apply to any tax upon which a judgment has been entered or a certificate of delinquency has been issued to any person other than the county.

Years  
applicable.

All accrued interest shall be and the same is hereby remitted upon the delinquent tax for any year, or upon an installment of one-half of the delinquent tax for any year, paid in full at any one time after June 1, 1934, and on or before November 30, 1934, upon the condition, however, that interest at the rate of ten per cent per annum is therewith paid upon the principal amount of such delinquent tax from May 31, 1934, until date of payment thereof.

Interest.

Amends  
ch. 53,  
Laws 1933.

SEC. 3. That chapter 53 of the Laws of 1933 be amended by adding after section 2, a new section to read as follows:

Section 2A. At any time on or before the thirtieth day of November, 1934, the county treasurer of any county in the state is also authorized and directed to accept from any person or corporation owning real property or holding a contract for the purchase thereof in the state, upon which one or more payments or installments of real property taxes are more than six (6) months delinquent, a signed agreement to pay, first, before delinquency, the amount of the current taxes upon such property payable in the year 1934 and each year thereafter, and, secondly, not less than one-twentieth (1/20) of the total taxes upon such property delinquent prior to the 31st day of May, 1934, suspending all penalties and interest upon said taxes to the date of contract, on or before the 31st day of each May and the 30th day of each November thereafter until all such delinquent taxes are paid in full. Such agreement shall provide for the payment of interest at the rate of six per cent (6%) per annum from May 31, 1933, upon the unpaid balance of such delinquent taxes and that such interest shall be paid with each installment under the agreement. Each payment on the principal under such agreement shall be applied to the tax longest delinquent. All interest collected under such agreement shall be paid into the county current ex-

Agreement  
to pay real  
property  
taxes in  
installments.

Interest  
collected.

pense fund. Such agreement shall provide that any unpaid balance thereunder, at the election of such person or corporation, may be paid in full at any time, with interest thereon up to and including the day of payment. It shall further provide that in the event two successive payments of delinquent taxes are not paid on or before the date when due and/or in the event that any installment of taxes payable in the year 1934, or any year thereafter is not paid within twelve months after the same shall become delinquent the agreement shall become void and of no effect whatsoever. Upon the agreement becoming void the unpaid portion of the original tax and interest thereon shall be restored, the payments upon the principal made under the agreement shall be applied to the tax longest delinquent and the county shall institute tax foreclosure proceedings as provided by law if or when the aggregate unpaid taxes are delinquent for five years: *Provided*, The tax shall remain a first lien on the real estate until the agreement is fully paid and satisfied.

Unpaid balance may be paid in full at any time.

Agreement void if installments are not paid.

Tax first lien.

SEC. 4. This act is necessary for the immediate support of the state government and the existing public institutions of the state and shall take effect immediately.

Effective immediately.

Passed the House January 8, 1934.

Passed the Senate January 8, 1934.

Approved by the Governor January 17, 1934.