

CHAPTER 104.

[S. B. 51.]

DELINQUENT TAX CONTRACTS.

AN ACT relating to taxation, authorizing installment contracts for the payment of delinquent real property taxes, prescribing powers and duties of county treasurers in connection therewith and declaring an emergency.

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

Installment
contracts.

SECTION 1. At any time on or before the 30th day of November, 1939, the county treasurer of any county in the state is authorized and directed to accept from any person or corporation owning one or more parcels of real property in the state or holding a contract for the purchase thereof, or from a mortgagee or other lien holder having a mortgage or other lien against such property, upon which one or more payments or installments of property taxes for 1935 or prior years are delinquent, a signed agreement, first, to pay before delinquency the current taxes upon such property payable in the year 1939 and each year thereafter, and, secondly, to pay in twenty semi-annual installments (a) the total delinquent taxes upon such property for 1935 and prior years plus (b) the total delinquent taxes upon such property for the years 1936 and 1937, if any, together with accrued interest thereon. Upon closing such a contract all other penalties and interest upon said delinquent taxes shall be suspended, providing said contract is fully carried out. The sum of (a) and (b) shall become the principal of an agreement executed under this act, which the holder shall agree to pay in twenty equal installments beginning with the date of the agreement and continuing on the 30th day of each November and 31st day of each May thereafter, together with interest on unpaid balances thereof at

the rate of six per cent per annum from the date of the agreement. Payments made in accordance with the terms of such agreements shall be applied first to the payment of the interest incorporated therein and when such interest has been fully paid the balance of payments shall be applied to the tax longest delinquent. All interest collected under such agreements, including that incorporated in the principal of the agreement shall be credited to the county current expense 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 installments are not paid on or before the date when due or in the event that an installment of taxes payable in the year 1939 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 upon the tax rolls and the county shall institute tax foreclosure proceedings as provided by law.

Unpaid
balance
payable at
election of
taxpayer.

Delinquent
installments.

SEC. 2. The taxes incorporated in agreements under this act shall remain a first lien on the property until the agreement is fully paid and satisfied. This act shall not apply to any tax upon which a judgment has been entered or for which a certificate of delinquency has been issued to any person other than the county. The county treasurer shall withhold foreclosure proceedings upon the property as long as the signer of the agreement complies with the terms thereof. An agreement under this act shall become effective upon the signing thereof accompanied by the payment of one or more installments thereof, and the payment of such portion of

Taxes lien
upon
property.

Contested
taxes.

the current taxes as are then due and payable or delinquent. No person shall be entitled to the benefit of this act with respect to taxes which are being or which shall hereafter be contested: *Provided*, That if any such contest is dismissed and the contestant pays all costs incurred, such dismissing contestant shall be entitled to the benefit of this act.

Effective
immediately.

SEC. 3. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Passed the Senate January 27, 1939.

Passed the House March 5, 1939.

Approved by the Governor March 12, 1939.

CHAPTER 105.

[S. B. 65.]

SALARIES OF CITY OFFICERS.

AN ACT relating to salaries of officers of cities of the second class and amending section 12, section 20, section 21, section 22 and section 26 of chapter 241 of the Laws of 1907.

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

Amends
§ 9017 Rem.
Rev. Stat.;
§ 725 P. C.

SECTION 1. Section 12 of chapter 241 of the Laws of 1907 (section 9017 of Remington's Revised Statutes; section 725 of Pierce's Code) is hereby amended to read as follows:

Salaries.

Section 12. The mayor and members of the city council shall receive such salaries as may be fixed by the city council by ordinance: *Provided*, That the salary of the mayor shall not exceed the sum of fifteen hundred dollars (\$1,500) per annum, nor shall the salary of any member of the city council exceed the sum of four hundred dollars (\$400) per annum: *Provided*, That a deduction of five dollars for each absence shall be made from the salary of