

CHAPTER 166.

[H. B. 39.]

REMISSION OF INTEREST ON DELINQUENT TAXES.

AN ACT relating to the collection of taxes; providing for the remission of interest upon real and personal property taxes; providing for the payment of delinquent real property taxes in installments; providing for remission of a portion of the principal of said delinquent taxes; and declaring that this act is to take effect immediately.

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

SECTION 1. All accrued interest on delinquent real and personal property taxes for the year 1932 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 thirtieth of November, 1935: *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*, That there shall be an additional allowance of five per cent (5%) rebate to all persons paying all of any year or years of said delinquent taxes on or before November 30, 1935: *Provided further*, No county shall institute or further prosecute any tax foreclosure proceeding until after May 31, 1936.

SEC. 2. The provisions of this act shall apply to delinquent real and personal property taxes for the year 1932 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.

Remission of interest.

Exception.

Additional allowance of 5% rebate.

Tax foreclosure.

Application of act.

Payment of
delinquent
taxes in
installments.

Signed
agreement.

Interest.

Payment of
principal.

SEC. 3. At any time on or before the thirtieth day of November, 1935, the county treasurer of any county in the state is also 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, upon which one or more payments or installments of real property taxes for 1933 and/or prior years are delinquent, a signed agreement to pay, first, before delinquency, the amount of the current taxes upon such property payable in the year 1935 and each year thereafter, and secondly, to pay in twenty semi-annual installments the total delinquent taxes upon such property for the year 1933 and/or prior years, together with interest at the rate of 6 per cent per annum from May 31, 1933, to May 31, 1935, upon the original amount of the delinquent taxes for the year 1932 and prior years, and at the rate of 6 per cent per annum from May 31, 1934, to May 31, 1935, upon the original amount of the delinquent tax for the year 1933, suspending all other penalties and interest upon all of said delinquent taxes to the said May 31, 1935, such interest to be added to the said original tax and the total thereof shall become the principal of said contract. The said principal shall be paid in equal semi-annual installments beginning on the 30th day of November, 1935, and continuing on the 30th day of each May and November thereafter, together with interest on deferred balances thereof at the rate of 6 per cent per annum from May 31, 1935, the said interest also payable semi-annually on the days aforesaid and in addition to the payments on the said principal. Each payment on the principal under such agreement shall be applied first to the payment of the interest added to the principal of said original tax, and the balance to the tax longest delinquent. All interest collected under such agreement, includ-

ing the interest added to the said original tax, shall be paid into 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 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 1935, 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, 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.

County current expense fund.

Regarding unpaid installments.

Tax a lien on real estate.

SEC. 4. The county treasurer shall withhold foreclosure proceedings upon the property so long as the signer of the agreement complies with the terms thereof.

County treasurer withhold foreclosures.

SEC. 5. The agreement shall become effective upon the signing thereof accompanied by the payment of one installment of delinquent taxes and interest, if any, and the payment of such portion of the current taxes as are then due and payable or delinquent.

Effect of agreement.

SEC. 6. No person shall be entitled to the benefit of this act with respect to tax payments which are being, or which shall hereafter be contested: *Provided, however*, Should any such contest be dismissed during the life of this act and contestant pays all costs incurred, such dismissing contestant shall be entitled to the benefits of this act.

Contesting of taxes.

Effective immediately.

SEC. 7. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Passed the House March 11, 1935.

Passed the Senate March 10, 1935.

Approved by the Governor March 22, 1935.

CHAPTER 167.

[H. B. 238.]

ENGINEERING AND LAND SURVEYING.

AN ACT relating to and regulating the practice of the profession of engineering and land surveying, defining the powers and duties of certain officers; providing penalties for violations thereof and making an appropriation.

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

Definitions :

"Practice of the profession of engineering."

SECTION 1. The term "practice of the profession of engineering" whenever used in this act, shall mean assuming responsible charge of investigating, reporting on, designing and/or supervising the construction of equipment, structures, utilities and/or projects, when the proper performance of such services requires technical engineering knowledge and skill, and shall include civil, electrical, mechanical, structural and/or hydraulic engineering.

"Professional engineer."

The term "professional engineer" whenever used in this act, shall mean and include only a person who, through technical knowledge and skill, gained by education and/or by experience, is qualified to practice one or more of the above enumerated branches of the profession of engineering.

"Practice of land surveying."

The term "practice of land surveying" whenever used in this act, shall mean and include assuming responsible charge of the surveying of land for the establishment of corners, lines, boundaries and monuments, the laying out and subdivision of land, the