

CHAPTER 61.

[H. B. 107.]

AUTHORIZING TAX LEVY FOR EXPENSES OF ATTEMPTED
CANAL IMPROVEMENT.

AN ACT authorizing boards of county commissioners of counties of the first class to pay expenses incurred by a river and harbor improvement commission created in an attempt to exercise the power and authority conferred by the provisions of chapter 236 of the Laws of 1907 relating to river, lake, canal or harbor improvements, and authorizing the levy and collection of taxes for that purpose.

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

SECTION 1. That whenever any county of the first class by and through its board of county commissioners shall have heretofore attempted to exercise the authority and power conferred by chapter 236 of the Laws of 1907, and said board of county commissioners shall have found that the government of the United States was intending or proposing the construction or operation of a canal improvement wholly within such county, and shall have upon a petition therefor signed by at least one hundred freeholders of said county who each owned realty within the limits of an improvement district sought to be created, adjudged that it was for the general benefit and welfare of the people of said county that such canal improvement be made and completed, and to order an assessment district within such county to be defined and established, and to levy an assessment upon so much of the taxable real estate of such county as should be specially benefited by such improvement for the purpose of paying a portion of the expenses of such improvement not exceeding one per cent. of the taxable valuations of all real and personal property in the entire county as appeared on the then last assessment roll, and shall have made application to the judge of the United States district court for the district within which said county was situated, to name eleven reputable citizens and freeholders of such county as a river and harbor improvement commission of such county and file a list

[For original law, see Rem.-Bal. §§ 8148-8163.]

Attempted canal improvement.

(Repetition.)

thereof with said board of county commissioners, [and the list thereof with said board of county commissioners,] and the judge of said United States district court shall have named said commissioners and filed a list thereof with said board of county commissioners, and the members of said river and harbor commission so named, before entering upon their duties shall have taken and subscribed an oath in compliance with the provisions of section 2 of said chapter 236 of the Laws of 1907, and said river and harbor improvement commission shall have in good faith performed the duties prescribed in sections 3 and 4 of said chapter 236 of the Laws of 1907 and shall have in the performance of said duties and for the purpose of preparing an assessment roll incurred expenses for services rendered, supplies and materials furnished and monies advanced and issued certificates of indebtedness therefor redeemable and payable only from the local improvement fund to be raised by an assessment upon the pieces and parcels of real property in the assessment district created or to be created by said river and harbor improvement commission in said county, and said commission shall have created, defined and established the limits of an assessment district in said county and made an assessment roll in which appeared the names of the owners of the property assessed, so far as known, the description of each lot, block, parcel and tract of land within said assessment district and the amount assessed against the same, as separate, special and particular benefits, and certified such assessment roll to the board of county commissioners of said county within the time allowed the said board, and said board of county commissioners shall have made an order setting a day for a hearing upon any objections to said assessment roll and given notice of the time and place of said hearing as provided in section 5 of said chapter 236 of the Laws of 1907, and shall have proceeded with said hearing, but for any cause shall have failed to equalize or fix said assessment and levy and collect the same, but the government of the United States has proceeded with construction of such canal improvement and said county has contributed to the

Failure to
levy assess-
ments.

cost of construction of said improvement, and said certificates of indebtedness shall not have been redeemed or paid but are still outstanding and the persons to whom the same were issued in good faith by said river and harbor improvement commission shall have received no compensation or payment for the services rendered, supplies and materials furnished or monies advanced to said commission, and no local improvement fund has been raised by assessment upon the property in the assessment district created by said river and harbor improvement commission; the board of county commissioners of such county are hereby authorized and empowered to redeem said certificates of indebtedness and pay the same in the order of their issue, together with interest at the legal rate from the respective dates of issue thereof, out of the current expense fund, or out of the river improvement fund of such county, or to levy taxes upon all of the real estate within said district defined and established by said river and harbor improvement commission exclusive of improvements, sufficient to pay said outstanding certificates of indebtedness with interest as aforesaid and the cost of levying and collecting said taxes, and upon said levy or levies being made to cause the same to be extended upon the tax rolls, certified and collected at the same time and in the same manner as other special district taxes, and when said tax shall have been collected, to redeem said certificates of indebtedness and to pay the same with interest as aforesaid out of the fund created by said tax, in the order of their issue.

Redemption
of certificates
of indebted-
ness.

Tax levy
authorized.

Passed the House February 19, 1915.

Passed the Senate March 8, 1915.

Approved by the Governor March 15, 1915.