

the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate January 31, 1963.

Passed the House February 14, 1963.

Approved by the Governor February 18, 1963.

#### EXPLANATORY NOTE

RCW 82.04.050 was amended in the 1961 regular session of the legislature by 1961 c 293 § 1 and was again amended in the extraordinary session of the 1961 legislature by 1961 1st ex. s. c 24 § 1 without reference to the earlier amendment. The 1961 regular session amendment provided for the inclusion within the term "sale at retail" or "retail sale", the renting or leasing of tangible personal property to consumers. The 1961 extraordinary session amendment provided for the inclusion within the term "sale at retail" or "retail sale" amusement and recreation businesses; abstract, title insurance, and escrow businesses; credit bureau businesses; and automobile parking and storage garage businesses.

Explanatory note.

As these two amendments appear to be in different respects, the purpose of this bill is to give effect to both amendments by reenacting the section with both amendments included in it.

## CHAPTER 8.

[ S. B. 51. ]

### PROPERTY TAX—FORECLOSURE PROCEEDINGS.

AN ACT relating to property taxes; amending section 84.64.080, chapter 15, Laws of 1961 and RCW 84.64.080; validating prior actions and proceedings; and declaring an emergency.

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

SECTION 1. Section 84.64.080, chapter 15, Laws of 1961, and RCW 84.64.080 are each amended to read as follows:

RCW 84.64.080 amended.

The court shall examine each application for judgment foreclosing tax lien, and if defense (specifying in writing the particular cause of objection) be offered by any person interested in any of said lands or lots to the entry of judgment against the same, the court shall hear and determine the matter in a summary manner, without other pleadings, and shall pronounce judgment as the right of the case may be; or said court may, in its discretion, continue

Property tax. Foreclosure proceedings—Judgment—Sale—Notice—Form of deed—Recording.

such individual cases, wherein defense is offered, to such time as may be necessary, in order to secure substantial justice to the contestants therein; but in all other cases said court shall proceed to determine the matter in a summary manner as above specified. In all judicial proceedings of any kind for the collection of taxes, and interests and costs thereon, all amendments which by law can be made in any personal action pending in such court shall be allowed, and no assessments of property or charge for any of said taxes shall be considered illegal on account of any irregularity in the tax list or assessment rolls or on account of the assessment rolls or tax list not having been made, completed or returned within the time required by law, or on account of the property having been charged or listed in the assessment or tax lists without name, or in any other name than that of the owner, and no error or informality in the proceedings of any of the officers connected with the assessment, levying or collection of the taxes, shall vitiate or in any manner affect the tax or the assessment thereof, and any irregularities or informality in the assessment rolls or tax lists or in any of the proceedings connected with the assessment or levy of such taxes or any omission or defective act of any officer or officers connected with the assessment or levying of such taxes, may be, in the discretion of the court, corrected, supplied and made to conform to the law by the court. The court shall give judgment for such taxes, interest and costs as shall appear to be due upon the several lots or tracts described in said notice of application for judgment or complaint, and such judgment shall be a several judgment against each tract or lot or part of a tract or lot for each kind of tax included therein, including all interest and costs, and the court shall order and direct the clerk to make and enter an order for the sale of such real property against which judgment is

made, or vacate and set aside the certificate of delinquency or make such other order or judgment as in the law or equity may be just. Said order shall be signed by the judge of the superior court and attested by the clerk thereof, and a certified copy of said order, together with the list of the property therein ordered sold, shall be delivered to the county treasurer, and shall be full and sufficient authority for him to proceed to sell said property for said sum as set forth in said order and to take such further steps in the matter as are provided by law. The county treasurer shall immediately after receiving the order and judgment of the court proceed to sell the property as provided in this chapter to the highest and best bidder for cash. All sales shall be made on Friday between the hours of 9 o'clock in the morning and 4 o'clock in the afternoon, and shall continue from day to day (Saturdays and Sundays excepted) during the same hours until all lots or tracts are sold, after first giving notice of the time and place where such sale is to take place for ten days successively by posting notice thereof in three public places in the county, one of which shall be in the office of said treasurer. The notice shall be substantially in the following form:

#### TAX JUDGMENT SALE

Public notice is hereby given that pursuant to real property tax judgment of the superior court of the county of \_\_\_\_\_, \_\_\_\_\_, in the state of Washington, and an order of sale duly issued by said court, entered the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, in proceedings for foreclosure of tax liens upon real property, as per provisions of law, I shall on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at \_\_\_\_\_ o'clock a.m., at the front door of the court house in the city of \_\_\_\_\_, and county of \_\_\_\_\_, state of Washington, sell the following described

lands or lots, to the highest and best bidder for cash, to satisfy the full amount of taxes, interest and costs adjudged to be due thereon as follows, to wit:

(Description of property.)

In witness whereof, I have hereunto affixed my hand and seal this ..... day of ....., .....

.....  
Treasurer of ..... County.

No county officer or employee shall directly or indirectly be a purchaser of such porperty at such sale.

The treasurer may include in one notice any number of separate tracts or lots.

If any buildings or improvements are upon an area encompassing more than one tract or lot, the same must be advertised and sold as a single unit.

If the highest amount bid for any such separate unit tract or lot is in excess of the entire amount of the taxes and interest due upon the whole property included in the certificate of delinquency, the excess shall be refunded, on application therefor, to the record owner of the property. In the event no claim for the said excess is received by the county treasurer within three years after the date of the sale he shall at the expiration of the three year period deposit such excess in the current expense fund of the county. The county treasurer shall execute to the purchaser of any piece or parcel of land a tax deed. The deed so made by the county treasurer, under the official seal of his office, shall be recorded in the same manner as other conveyances of real property, and shall vest in the grantee, his heirs and assigns the title to the property therein described, without further acknowledgment or evidence of such conveyance, and shall be substantially in the following form:

State of Washington }  
County of ..... } ss.

This indenture, made this ..... day of  
....., between .....  
as treasurer of ..... county, state of  
Washington, party of the first part, and .....  
....., party of the second part:

Witnesseth, that, whereas, at a public sale of  
real property held on the ..... day of .....  
....., pursuant to a real property tax  
judgment entered in the superior court in the county  
of ..... on the ..... day of  
....., in proceedings to fore-  
close tax liens upon real property and an order of  
sale duly issued by said court, .....  
duly purchased in compliance with the laws of the  
state of Washington, the following described real  
property, to wit:

(Here place description of real property conveyed)  
and that said ..... has complied  
with the laws of the state of Washington necessary  
to entitle (him, or her or them) to a deed for said  
real property.

Now, therefore, know ye, that, I .....  
county treasurer of said county of .....  
state of Washington, in consideration of the premises  
and by virtue of the statutes of the state of Wash-  
ington, in such cases provided, do hereby grant and  
convey unto ....., his heirs and  
assigns, forever, the said real property hereinabove  
described.

Given under my hand and seal of office this .....  
..... day of ....., A.D. ....  
.....

County Treasurer.

SEC. 2. All rights acquired or any liability or ob- Validation.  
ligation incurred under the provisions of this section

prior to the effective date of this 1963 amendatory act, or any process, proceeding, order, or judgment involving the assessment of any property or the levy or collection of any tax thereunder, or any certificate of delinquency, tax deed or other instrument given or executed thereunder, or any claim or refund thereunder, or any sale or other proceeding thereunder are hereby declared valid and of full force and effect.

Emergency.

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

Passed the Senate January 31, 1963.

Passed the House February 14, 1963.

Approved by the Governor February 18, 1963.

EXPLANATORY NOTE

Explanatory note.

The 1941 Code Committee divided 1939 c 206 § 47, as amended by 1951 c 220 § 1, into four RCW sections. In the course of examination and restoration of session law language, the four divided sections were restored as one single section as passed by the legislature and was reenacted as part of the Title 84 reenactment in 1961. Through inadvertence the 1951 amendatory language was not incorporated into the restored and reenacted section. The purpose of this bill is to give effect to the 1951 amendment by restoring and incorporating the amendatory language into the section.

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CHAPTER 9.

[ H. B. 61. ]

TEACHER'S RETIREMENT.

AN ACT relating to the Washington state teachers' retirement system; and repealing section 21, chapter 80, Laws of 1947 and RCW 41.32.210.

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

Repeal.

SECTION 1. Section 21, chapter 80, Laws of 1947 and RCW 41.32.210 are each repealed.

Passed the House February 19, 1963.

Passed the Senate February 28, 1963.

Approved by the Governor March 4, 1963.