

CHAPTER CXLI.

[H. B. 439.]

RELATING TO REVENUE AND TAXATION.

AN ACT amending an act entitled, "An act to provide for the assessment and collection of taxes in the State of Washington," approved March 15, 1897, by amending sections 3, 5, 21, 43, 60, 61, 68, 71, 72, 76, 77, 82, 84, 96, 98, 102, 103, 107, 111, 116, 119, and repealing sections 100, 101, 105, 106, 110, 113, 115, 117, 118 and 121 thereof, and by adding sections 97½, 119½, 119½, 119½, 120½, 120½, 120½ to said act, and declaring an emergency.

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

SECTION 1. (Vetoed by the governor.)

SEC. 2. That section five of said act is hereby amended to read as follows: "Section 5. All property described Amendment. in this section, to the extent herein limited, shall be exempt from taxation, that is to say—

First. All lands used exclusively for public burying Exemptions. ground or cemeteries, all churches built and supported by donations whose seats are free to all, and the grounds whereon such churches are built, not exceeding one hundred and twenty feet by two hundred feet in quantity: *Provided,* That such grounds are used wholly for church purposes and not otherwise.

Second. All property, whether real or personal, belonging exclusively to any school district, county, municipal corporation, the state or to the United States.

Third. All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town or fire company organized therein.

Fourth. All free public libraries, orphanages, orphan asylums, institutions for the reformation of fallen woman, homes for the aged and infirm, and hospitals for the care of the sick, when such institutions are supported in whole or in part by public donations or private charity, and all of the income and profits of such

institutions are devoted, after paying the expenses thereof, to the purposes of such institution; and the grounds, wherever such libraries, orphanages, institutions, homes and hospitals are built when used exclusively and not otherwise for the purposes in this subdivision enumerated. In order to determine whether such libraries, orphanages, institutions, homes and hospitals are exempt from taxes, within the true intent of this act, the state board of health, the county and city authorities of the county and city wherein such institutions are respectively situated, shall have access to the books of such institutions, and the institution claiming exemption shall provide by its articles of incorporation that the mayor of the city and the chairman of the board of county commissioners wherein such institution is located shall be *ex officio* trustees thereof, and shall be notified of each and every meeting thereof, and shall have the same powers as a trustee of such institution. And the superintendent or manager of the library, orphanage, institution, home or hospital claiming exemption from taxation under this act shall make oath before the assessor that all of the income and the receipts thereof, including donations to it have been applied to the actual expenses of maintaining it, and to no other purpose. He shall also, under oath, make an annual report to the state board of health of its receipts and disbursements, specifying in detail the sources from which the receipts have been derived, and the object to which disbursements have been applied, and shall further furnish, in the said report, full and complete vital statistics for the use and information of the state board of health, who may publish the same in its annual report.

Fifth. All fruit trees, except nursery stock, for four years after being transplanted from the nursery into the orchard.

Sixth. All ships, vessels and boats in actual construction, and all materials especially designed and set apart for the construction of any such ship, vessel or boat in

process of building within this state, shall be exempt from taxation.

Seventh. The personal property of each head of a family liable to assessment and taxation under the provisions of this act, of which such individual is the actual and *bona fide* owner as follows, to-wit: All necessary wearing apparel for himself and family; one bed and bedding for himself and one additional bed and bedding for each additional member of his family; all necessary household and kitchen furniture including stoves and cooking utensil and all necessary tools of trade; in all, not to exceed three hundred dollars in value.

SEC 3. Section forty-three of said act is hereby ^{Amendment.} amended to read as follows: "Section 43. The assessor shall list all real property according to the largest legal subdivision as near as practicable. The assessor shall make in the detail and assessment books, in numerical order, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and if unknown, so stated opposite each tract or lot, the number of acres and lots or parts of lots included in each description of property, and the values per acre or lot: *Provided*, That the board of county commissioners of any county may by order direct that the property be listed numerically according to lots and blocks or section, township and range, in the smallest platted or government subdivision, and when so listed the value of each block, lot or tract, the value of the improvements thereon and the total value thereof, including improvements thereon, shall be extended after the description of each lot, block or tract, which last extension shall be in the column headed 'Total value of each tract, lot or block of land assessed with improvements, as returned by the assessor.' In carrying the values of said property into the column representing the equalized value thereof, the county auditor shall include and carry over in one item the equalized valuation of all lots in one block, or lands in one section, listed consecutively, which belong to any

one person, firm or corporation, and are situated within the same road or school district or municipal corporation, and in the assessed value of which the county board of equalization has made no change. Where assessed valuations are changed the equalized valuation must be extended and shown by item. The detail and assessment lists and blanks shall be in readiness for delivery to the assessor on the third Monday of January of each year."

Amendment. SEC. 4. Section sixty of said act is hereby amended to read as follows: "Section 60. The secretary of state, the commissioner of public lands and the auditor of state shall constitute the board of equalization. The auditor shall be president of the board and they shall remain in session not to exceed twenty days; may adjourn from day to day, and employ such clerical assistance as may be deemed necessary to facilitate its labors: *Provided*, That the expense of such board shall not exceed the sum of \$500 in any one year. The said board shall meet annually on the first Tuesday in September, at the office of the auditor of state, and shall examine and compare the returns of the assessment of the property in the several counties of the state, and proceed to equalize the same, so that each county in the state shall pay its due and just proportions of the taxes for state purposes for such assessment year, according to the ratio the valuation of the property in each county bears to the total valuation of all the property in the state.

First. They shall classify all property, real and personal, and shall raise and lower the valuation of any class of property in any county to a value that shall be equal and uniform, so far as possible, in every part of the state, for the purpose of ascertaining the just amount of tax due from each county for state purposes.

Second. The secretary shall keep a full record of the proceedings of the board, and the same shall be published in the biennial report of the auditor of the state.

Third. They shall have authority to adopt rules and regulations for the government of the board, and to enforce obedience to its orders in all matters in rela-

tion to the returns of county assessments, and the equalization of values by said board. The said board of equalization shall apportion the amount of tax for state purposes as required by law, to be raised in the state among the several counties therein, in proportion to the valuation of the taxable property therein for the year as equalized by the board, and shall also ascertain the gross amounts justly due from each county for military, state bond interest, and state bond sinking fund taxes, at rates and limitations fixed by law. It shall be the duty of the county auditor in each county when he shall have received the report of the state auditor, as provided in section sixty-one of this act, to determine the rates per cent. necessary to raise the taxes required for state purposes as determined by the state board of equalization, and place the same on the tax rolls of the county as provided by law.

SEC. 5. Section sixty-one of said act is hereby amended to read as follows: "Section 61. When the state board complete their equalization, the auditor of state shall transmit to each county auditor a transcript of the proceedings of the board, within ten days after said board adjourns, specifying the amount to be levied and collected on said assessment books for state purposes for such year, and in addition thereto he shall certify to each county auditor the amount due to each fund and unpaid from such county for the seventh preceding year, commencing with the tax levied for the year 1892. Every succeeding year thereafter the delinquent state taxes shall be so certified to the county auditors, and this sum shall be added to the amount levied for the current year. The state auditor shall close the account of each county for the seventh preceding year and charge the amount of such delinquency to the tax levy of the current year. All taxes collected on and after the first day of July last preceding such certificate, on account of delinquent state taxes for the seventh preceding year, shall belong to the county and by the county treasurer be credited to the county cur-

Auditor to transmit proceedings of state board of equalization.

Amount of tax due each fund and delinquent tax for 7th preceding year to be certified.

rent expense fund of the county in which collected. The county auditor shall compute the required per centum on the valuation thereof, as it stands after the same has been equalized by the county board of equalization, and shall extend such taxes in the proper columns of such books: *Provided*, That the rate so computed shall not be such as to raise a surplus of more than five per cent. over the total amount required by the state board.

Taxes, when due and delinquent.

SEC. 6. Section sixty-eight of said act is hereby amended to read as follows: "Section 68. The county treasurer shall be the receiver and collector of all taxes extended upon the tax books of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his county. All taxes upon real property made payable by the provisions of this act shall be due and payable to the treasurer as aforesaid on or before the thirty-first day of May in each year, after which date they shall become delinquent, and interest at the rate of fifteen per cent. per annum shall be charged upon such unpaid taxes from the date of delinquency until paid: *Provided, however*, When the total amount of tax payable by one person is two dollars or more, then if one-half of such taxes be paid on or before said thirty-first day of May, then the time of payment of the remainder thereof shall be extended, and said remainder shall be due and payable on or before the thirtieth day of November following; but if the remaining one-half of such taxes be not paid on or before the thirtieth day of November, then such remaining one-half shall be delinquent, and interest at the rate of fifteen per cent. per annum shall be charged thereon from the first day of June preceding until paid: *Provided further*, There shall be an allowance of three per cent. rebate to all payers of taxes who shall pay the taxes on real property in one payment and in full on or before the fifteenth day of March next prior to the date of delinquency. All rebates allowed under this section

Rebate for pre-payment of taxes.

shall be charged to the county current expense fund and all collections from penalties and interest on delinquent taxes shall be credited to the current expense fund.

SEC. 7. Section seventy-one of said act is hereby amended to read as follows: "Section 71. On and after the first Monday of February succeeding the levy of taxes the county treasurer shall proceed to collect all personal property taxes. He shall give notice by mail to all persons charged with personal property taxes and if such taxes are not paid within thirty days after said notice, he shall distrain sufficient goods and chattels belonging to the person charged with such taxes, if found within the county, to pay the same, together with all accruing costs with interest, and shall immediately proceed to advertise the same by posting written notices thereof in three public places in the county in which such property has been levied upon, stating the time when and place where such property will be sold, and if the taxes for which such property is distrained, and the costs which accrue thereon, are not paid before the date appointed for such sale, which shall be not less than ten days after the taking of such property, such treasurer shall proceed to sell such property at public auction, or so much thereof as will be sufficient to pay such taxes with interest and costs, and if there be any overplus of money arising from the sale of any personal property, the treasurer shall immediately pay any such overplus to the owner of the property so sold, or to his legal representatives: *Provided*, That if any personal property upon which the taxes have been levied but not paid, is about to be removed from the county where the same has been assessed, the county treasurer may demand such taxes without the notice provided for in this section, and if necessary, may distrain and sell sufficient goods and chattels to pay the same."

Personal
property taxes
collected—
Notice.

Removal of
personal prop-
erty—Tax due
without
notice.

SEC. 8. Section seventy-two of said act is hereby amended to read as follows: "Section 72. If the county treasurer is unable, for the want of goods or chattels

List of uncol-
lectible per-
sonal property
tax to be filed
with county
auditor.

whereupon to levy, to collect by distress or otherwise, the taxes, or any part thereof, which may have been assessed upon the personal property of any person or corporation, or an executor or administrator, guardian, receiver, accounting officer, agent or factor, such treasurer shall file with the county auditor, on the first day of January following, a list of such taxes, with an affidavit of himself or of the deputy treasurer entrusted with the collection of said taxes, stating that he had made diligent search and inquiry for goods and chattels wherewith to make such taxes, and was unable to make or collect the same. The county auditor shall deliver such list and affidavit to the board of county commissioners at their first session thereafter, and they shall cancel such taxes as they are satisfied cannot be collected."

County treasurer to remit state taxes monthly.

SEC. 9. Section seventy-six of said act is hereby amended to read as follows: "Section 76. Immediately after the last day of each month, the county treasurer shall pay over to the state treasurer the amount collected by him and credited to the various state funds, but every such payment shall be subject to correction for error discovered upon the quarterly settlement next following. The county auditor shall at the same time ascertain and report to the state auditor by ordinary letter or other written memorandum, the amounts due to the various state funds. If the same be not paid to the state treasurer before the tenth day of the month he shall then make a sight draft on the county treasurer for such amount. On the first Mondays of January, April, July, and October, respectively, of each year, the county treasurer shall make full settlement with the county auditor of his receipts, and collections for all purposes from the date of the last settlement up to and including the last day of the preceding month. The county auditor shall, on or before the fifteenth day of the month in which such settlement is made, notify the state auditor of the result of the quarterly settlement with the county treasurer, as above specified. Should any county treasurer fail or refuse to honor

Quarterly settlement with county treasurer.

such draft or make payment of the amount thereon (except in case of manifest error or other good and sufficient cause) he shall be guilty of nonfeasance in office and upon conviction thereof shall be punished according to law."

SEC. 10. Section seventy-seven of said act is hereby amended to read as follows: "Section 77. On the first Monday of January of each year the county treasurer shall balance up the tax rolls in his hands and with which he stands charged on the roll accounts of the county auditor. He shall then report to the county auditor in full the amount of taxes he has collected and specify the amount collected on each fund. He shall also report the amount of taxes that remain uncollected and delinquent upon the tax rolls, which, with his collection and credits on account of errors and double assessments, should balance his roll accounts as he stands charged. He shall then report the amount of collections on account of interest since the taxes became delinquent, and as added by him to the original amounts when making such collections, and with which he is now to be charged by the auditor, such reports to be duly verified by affidavit. He shall also at the same time submit to the auditor his collection register, showing all taxes collected by him since the last preceding annual settlement of current and delinquent taxes. The county auditor shall thereupon proceed to compare the stub tax receipts of the treasurer with the treasurer's tax rolls and the collection register submitted to him, and shall note if the tax rolls are properly marked opposite each tract or tax with the date and number of the treasurer's receipt that he gave in discharge of any tax, if same is properly entered to the credit of each tract or tax described in such receipt, and if the description, amount, names and numbers and funds agree. The auditor shall also compare such receipts with the treasurer's cash book or collection register, upon which he is required to post them, and if properly credited to the several funds, and also coincides in all respects with the tax rolls. He shall then

Annual settle-
ment between
county treas-
urer and
county
auditor.

test the footings upon the treasurer's collection register to see that no errors have been made or frauds perpetrated. He shall then satisfy himself that the collections of the interest required to be added after taxes have become delinquent have been collected and properly accounted for, and if so to charge the treasurer with the same. If the treasurer's receipts in all respects are correct and true, and the collections fully and properly accounted for on the same, the auditor shall enter the credits and debits upon the treasurer's roll accounts and properly balance the same up to date."

SEC. 11. Section eighty-two of said act is hereby amended to read as follows: "Sec. 82. Any person who has a lien by mortgage or otherwise, upon any real property upon which the taxes have not been paid, may pay such taxes and the interest, penalty and costs thereon; and the receipt of the county treasurer shall constitute an additional lien upon such land, to the amount therein stated; and the amount so paid and the interest thereon at the rate specified in the mortgage or other instrument shall be collectible with, or as a part of, and in the same manner as the amount secured by the original lien. Any person desiring to pay taxes upon any part or parts of real estate heretofore or hereafter assessed as one parcel, or tract, may do so by applying to the county treasurer, who must carefully investigate and ascertain the relative or proportionate value said part bears to the whole tract assessed, on which basis the assessment must be divided, and taxes collected accordingly: *Provided*, Where the assessed valuation of the tract to be divided exceeds two thousand dollars, a notice by registered mail must be given to the several owners interested in said tract, if known, and if no protest against said division be filed with the county treasurer within twenty days from date of notice, the county treasurer shall duly accept payment and issue receipt on apportionment as by him made. In cases where protest is filed to said division appeal shall be made to the county commissioners at their next regular session for final division, and the

Lien holders
may pay taxes.

Tax on part or
parts of tract
listed as one
tract may be
paid — Re-
assessment
of tract as
subdivided.

county treasurer shall accept and receipt for said taxes as determined and ordered by county commissioners. Any person desiring to pay on an undivided interest in any real property may do so by paying to the county treasurer a sum equal to such proportion of the entire taxes charged on the entire tract as interest paid on bears to the whole."

SEC. 12. Section eighty-four of said act is hereby amended to read as follows: "Section 84. Whenever any person, firm or corporation shall, subsequent to the first day of March of any year, bring or send into any county any stock of goods or merchandise to be sold or disposed of in a place of business temporarily occupied for their sale, without the intention of engaging in permanent trade in such place, the owner, consignee or person in charge of the said goods or merchandise shall immediately notify the county assessor, and thereupon the assessor shall at once proceed to value the said stock of goods and merchandise at its true value, and upon such valuation the said owner, consignee or person in charge shall pay to the collector of taxes a tax at the rate assessed for state, county and local purposes in the taxing district in the year then current. And it shall not be lawful to sell or dispose of any such goods or merchandise as aforesaid in such taxing district until the assessor shall have been so notified as aforesaid and the tax assessed thereon paid to the collector. Every person, firm or corporation bringing into any county of this state goods or merchandise after the first day of March shall be deemed subject to the provisions of this section: *Provided*, That all persons having paid the tax as herein provided for, shall at the time of the regular assessment next succeeding said payment, be allowed by the county assessor in making his assessment a deduction in a sum equal to that part of the entire assessment of the previous year as the number of days of the previous assessment year he was not in such county bears to the whole of such assessment year."

Temporary or
itinerant
merchants,
how taxed.

Foreclosing
of delinquency
certificate.

SEC. 13. Section ninety-six of said act is hereby amended to read as follows: Section 96. Any time after the expiration of three years from the original date of delinquency of any tax included in a certificate of delinquency, the holder of any certificate of delinquency may give notice to the owner of the property described in such certificate that he will apply to the superior court of the county in which such property is situated for a judgement foreclosing the lien against the property mentioned. Such notice shall contain—

1. The title of the court, the description of the property and the name of the owner thereof, if known, the name of the holder of the certificate, the date thereof and the amount for which it was issued, the year or years for the delinquent taxes for which it was issued, the amount of all taxes paid for prior or subsequent years, and the rate of interest on said amounts.

2. A direction to the owner summoning him to appear within sixty days after service of the summons, exclusive of the day of service, and defend the action or pay the amount due.

3. A notice that, in case of failure so to do, judgment will be rendered foreclosing the lien for such taxes and costs against the land and premises named.

4. The summons shall be subscribed by the holder of the certificate of delinquency, or by some one in his behalf, and residing within the State of Washington, and upon whom all process may be served.

SEC. 14. Section ninety-seven and one-half is hereby added to said act to read as follows: Section 97½. The county prosecuting attorney shall furnish to holders of certificates of delinquency, at the expense of the county, forms of applications for judgment, forms of summons, and form of publication notices when the same are required, and shall prosecute to final judgment all actions brought by holders of certificates under the provisions of this act for foreclosure of tax liens, when requested so to do by the holder of any certificate of delinquency: *Provided*, Said holder has

Form of application for judgment to be furnished applicants—
Prosecuting attorney to procure judgments on certificates of delinquency.

duly paid to the clerk of the court the sum of two dollars for each action brought as per section 119: *Provided, further,* That nothing herein shall be construed to prevent said holder from employing other and additional counsel, or prosecuting said action independent of and without assistance from the prosecuting attorney, if he so desires: *And, provided, also,* That in no event shall the county prosecuting attorney collect any fee for the services herein enumerated.

SEC. 15. Section ninety-eight of said act is hereby amended to read as follows: Section 98. After the expiration of four years from the date of delinquency, when any property remains on the tax rolls for which no certificate of delinquency has been issued, the county treasurer shall proceed to issue certificates of delinquency on said property to the county and shall file said certificates when completed with the clerk of the court, and the treasurer shall thereupon, with the assistance of the county prosecuting attorney, proceed to foreclose in the name of the county, the tax liens embraced in such certificates, and the same proceeding shall be had as when held by an individual: *Provided,* That summons may be served or notice given exclusively by publication in one general notice, describing the property as the same is described on the tax rolls. Said certificates of delinquency issued to the county may be issued in one general certificate in book form including all property, and the proceedings to foreclose the liens against said property may be brought in one action and all persons interested in any of the property involved in said proceedings may be made co-defendants in said action, and if unknown, may be therein named as unknown owners and the publication of such notice shall be sufficient service thereof on all persons interested in the property therein described. The publication of the summons or notice required by this section shall be made by the county treasurer in the official newspaper of the county: *Provided,* The price charged by any newspaper for each publication shall

After four years county treasurer shall put certificates of delinquency to judgment in name of county.

not exceed in any case the sum of ten cents for each description contained in said notice.

Sections 100
and 101 re-
pealed.

SEC. 16. Section one hundred and one hundred and one of said act are hereby repealed.

Redemption of
certificates of
delinquency
before deed —
All taxes must
be paid.

SEC. 17. Section one hundred and two of said act is hereby amended to read as follows: "Section 102. Real property upon which certificates of delinquency have been issued under the provisions of this act, may be redeemed at any time before the issuance of tax deed, by payment, in legal money of the United States, to the county treasurer of the proper county, for the benefit of the owner of the certificate of delinquency against said property, the amount for which the same was sold, together with interest at fifteen per cent. per annum thereon from date of issuance of said certificate of delinquency until paid. The person redeeming such property shall also pay the amount of all taxes, assessments, penalties, interest and costs accruing after the issuance of such certificate of delinquency, and paid by the holder of said certificate of delinquency or his assignee, together with fifteen per cent. interest on such payment from the day the same were made. No fee shall be charged for any redemption after the passage of this act. Tenants in common or joint tenants shall be allowed to redeem their individual interests in real property for which certificates of delinquency have been issued under the provisions of this act, in the manner and under the terms specified in this section for the redemption of real property other than that of insane persons and minor heirs. Any redemption made shall inure to the benefit of the person having the legal or equitable title to the property redeemed, subject however, to the right of the person making the same to be reimbursed by the person benefited. If the real property of any minor heir, or any insane person, be sold for non-payment of taxes or assessments, the same may be redeemed at any time after sale and before the expiration of one year after such disability has been removed upon the terms specified in this section on the payment of interest at the rate of fifteen per

Tenants in
common or
joint tenants
may redeem.

Minor heirs
and insane
persons may
redeem one
year after
disability is
removed.

cent. per annum on the amount for which the same was sold, from and after the date of sale, and in addition the redemptioner shall pay the reasonable value of all improvements made in good faith on the property, less the value of the use thereof, which redemption may be made by themselves or any person in their behalf.

SEC. 18. Section one hundred and three of said act is hereby amended to read as follows: Sec. 103. 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 such individual cases, wherein defense is offered, to such time as it 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, assessments, and the penalties, interest and costs thereon, all amendments may be made which by law can be made in any personal action pending in such court and no assessments of property or charge for any of said taxes shall be considered illegal on account of any irregularity in the tax lists or assessment rolls or on account of the assessment rolls or tax lists 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 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

Summary proceedings on application for judgment.

Informalities in tax proceedings not to be considered.

Judgments.

Treasurer to
sell property
under judg-
ment of court.

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 law by the court. The court shall give judgment for such taxes, assessments, penalties, interest and cost 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 or assessment included therein, including all penalties, interest and costs, and the court shall order and direct the clerk to make out 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 law and 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 a 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 or so much of each tract or lot as may be necessary 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 said property as provided in this act. All sales shall be made on Saturday between the hours of nine o'clock in the morning and four o'clock in the afternoon, and shall continue from day to day (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 such county, one of which shall be in the office of said treasurer. Said notice shall be substantially in the following form :

TAX JUDGMENT SALE.

Public notice is hereby given that pursuant to a real estate tax judgment of the superior court in the county of, in 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 estate, as per provisions of law, I shall on the day of,, at o'clock, 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, or so much of each of them as shall be sufficient to satisfy the full amount of taxes, assessments, penalties, interest and costs adjudged to be due thereon as follows, to-wit: (Description of property).

Form of notice of tax judgment sale.

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

.....
*Treasurer of County,
State of Washington.*

The person at such sale offering to pay the amount due on each tract or lot for the least quantity thereof shall be the purchaser of such quantity which shall be taken from the east side of such tract or lot, and the remainder thereof shall be discharged from the lien. In determining such piece or parcel of such tract or lot, a line is to be drawn due north and south, far enough west of the eastern point of tract to make the requisite quantity. The treasurer may include in one notice any number of separate tracts or lots. 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 estate, and shall vest in the grantee, his heirs and assigns the title to the property therein described, without further acknowledgement 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 :

Form of deed for land sold at tax judgment sale.

Witnesseth, That, whereas, at a public sale of real estate held on the day of,, pursuant to a real estate tax judgment entered in the superior court in the county of on the day of,, in proceedings to foreclose tax liens upon real estate 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 estate, to-wit: (Here place description of real estate conveyed) and that said has complied with the laws of the State of Washington necessary to entitle (him, her or them) to a deed for said real estate.

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 Washington, in such cases provided, do hereby grant and convey unto, his heirs and assigns, forever, the said real estate hereinbefore described.

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

.....
County Treasurer.

Sections 105 and 106 repealed.

SEC. 19. Sections one hundred and five and one hundred and six of said act are hereby repealed.

All taxes to be paid by applicant before judgment and failure to pay forfeits rights.

SEC. 20. Section one hundred and seven of said act is hereby amended to read as follows: Sec. 107. Every purchaser of a certificate of delinquency shall before applying for judgment, pay all taxes that have accrued on the property included in said certificate since the issuance of said certificate or any prior taxes that may remain due and unpaid on said property, and any purchaser of delinquent certificates that shall suffer a subsequent tax to become delinquent and a subsequent certificate of delinquency to issue on the same property included in his certificate, such first purchaser shall forfeit his rights thereunder to the subsequent purchaser, and such subsequent purchaser shall at the time of obtaining his certificate redeem said first certificate of delinquency outstanding by depositing with the county treasurer the amount of said first certificate with interest thereon to the date of said redemption and the amount so paid in redemption shall become a part of said subsequent certificate of delinquency and draw interest at the rate of fifteen per cent. per annum from the date of payment. Said holder of a certificate of delinquency permitting a subsequent certificate to issue on the same property shall, on notice from the county treasurer, surrender said certificate of delinquency on payment to him of the redemption money

paid by the subsequent purchaser: *Provided*, That this section shall not apply to counties or municipalities.

SEC. 21. Section one hundred and ten of said act is hereby repealed. Section 110 repealed.

SEC. 22. Section one hundred and eleven of said act is hereby amended to read as follows: Sec. 111. The receipt of the redemption money of any tract or lot by any purchaser, or by the county treasurer for the benefit of such purchaser or the return of the certificate of delinquency for cancellation, shall operate as a release of all the claims to said tract under or by virtue of the issuance of said certificate of delinquency, and the county treasurer, upon the receipt of any such redemption money, shall immediately endorse upon the proper records the fact that such taxes, penalties, interest and cost have been paid and the property therein described redeemed by said payment, and shall deliver to the person redeeming the same a certificate of redemption therefor. Payment to treasurer of redemption money releases land.

SEC. 23. Sections one hundred and thirteen and one hundred and fifteen are hereby repealed. Sections 113 and 115 are repealed.

SEC. 24. Section one hundred and sixteen of said act is hereby amended to read as follows: Sec. 116. All lots, tracts and parcels of land upon which taxes remain due and unpaid at the date of the approval of this act, except the taxes for the year 1898, shall be deemed to be delinquent under the provisions of this act, and the same proceedings may be had to enforce the payment of such unpaid taxes, with penalty, interest and costs, and payment enforced and liens foreclosed under and by virtue of the provisions of this act. For purposes of foreclosure under this act, the date of delinquency shall be construed to mean the date when the taxes first became delinquent; *Provided*, That on all certificates of delinquency issued for the taxes of 1895 and prior years, proceedings for foreclosure under the provisions of this act, may commence on and after December first 1900, and not sooner; and on certificates of delinquency for 1895 and prior years held by the county must be commenced on or before the first day All taxes except for year 1898 shall be deemed delinquent.

of June 1901, by the several county treasurers, under the provisions of this act. At all sales of property for which certificates of delinquency are held by the county if no other bids are received, the county shall be considered a bidder for the full area of each tract or lot to the amount of all taxes, penalties, interest and costs due thereon and where no bidder appears acquire title thereto as absolutely as if purchased by an individual under the provisions of this act.

Repeal.

SEC. 25. Sections one hundred and seventeen and one hundred eighteen of said act are hereby repealed.

Fees.

SEC. 26. Section one hundred and nineteen of said act is hereby amended to read as follows: Sec. 119. 1. The treasurer shall upon the issuance of a certificate of delinquency collect fifty cents. 2. For making a deed, to include not more than ten tracts or lots, including all services rendered, including sales and posting notices, three dollars. 3. The clerk of the court shall upon filing application for judgment and for all services rendered to and including judgments, collect two dollars. 4. The clerk of the court shall collect from each contestant at time of filing such contest, five dollars.

County property not to be listed.

SEC. 27. Section one hundred and nineteen and one-fourth is hereby added to said act to read as follows: Sec. 119½. All property deeded to the county under the provisions of this act shall be stricken from the tax rolls as county property and exempt from taxation and shall not be again assessed or taxed while the property of the county.

Claims cancelled.

SEC. 28. Section one hundred and nineteen and one-half is hereby added to said act, to read as follows: Sec. 119¾. No claims shall ever be allowed against the county from any municipality, school district, road district or other taxing district for taxes levied on property acquired by the county by tax deed under the provisions of this act, but all taxes shall at the time of deeding said property be thereby cancelled: *Provided*, That the proceeds of any sale of any property acquired by the county by tax deed shall be justly apportioned

to the various funds existing at the date of the sale, in the territory in which such property is located, according to the tax levies of the year last in process of collection.

SEC. 29. Section one hundred and nineteen and three-fourths is hereby added to said act, to read as follows: Sec. 119 $\frac{3}{4}$. Real property acquired by the county for taxes shall be subject to sale by the county commissioners in the manner provided by the statutes of this state for the sale of other real property owned by the county.

County commissioners may sell.

SEC. 30. Section one hundred and twenty and one-fourth is hereby added to said act, to read as follows: Sec. 120 $\frac{1}{4}$. Certificates of delinquency issued to counties shall be assignable to individuals by the county treasurer on demand and payment of the full amount due thereon, and said assignee shall have the same rights and proceed in the same manner as if said certificate had been originally issued to him.

Assignment of certificates.

SEC. 31. Section one hundred and twenty and one-half is hereby added to said act, to read as follows: Sec. 120 $\frac{1}{2}$. Certificates of delinquency shall be assignable in law, and an assignment thereof shall rest in the assignee or his legal representatives all the right and title of the original purchaser.

SEC. 32. Section one hundred and twenty-one of said act is hereby repealed.

SEC. 33. An emergency exists, and this act shall take effect immediately.

Emergency.

Passed the House February 25, 1899.

Passed the Senate March 6, 1899.

For reasons hereto appended, section 1 of this bill is this 15th day of March, 1899, disapproved and vetoed. All other sections approved.

J. R. ROGERS, Governor.