

Tax on net
premiums.

When
payable.

Penalty for
failure to pay.

or associations during the year ending December thirty-first preceding in this state, and the amounts actually paid policy holders during the same time, and shall pay into the state treasury, through the insurance commissioner, a tax of two per cent on all such premiums collected, less the amount of losses actually paid policy holders. Said tax shall be due and payable on the first day of March succeeding the filing of the statement provided for herein. Any organization failing or refusing to render such statement and to pay the required two per cent tax on premiums, for more than thirty days after the time so specified, shall be liable to a fine of twenty-five dollars for each additional day of delinquency, and the taxes may be collected by distraint and the fine recovered by an action to be instituted by the insurance commissioner in the name of the state in any court of competent jurisdiction; and the insurance commissioner shall revoke and annul the certificate of authority of such delinquent organization until such taxes and fine, should any be imposed, are fully paid and notice given thereof to the said insurance commissioner.

Passed the House February 27, 1899.

Passed the Senate March 7, 1899.

Approved March 15, 1899.

CHAPTER CXLVI.

[H. B. No. 423.]

AS TO COLLECTION OF TAXES FROM PROPERTY BENEFITTED BY PUBLIC IMPROVEMENTS.

AN ACT authorizing cities of the first class to levy and collect assessments upon property benefitted by local improvements; and declaring an emergency.

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

Local im-
provements.

SECTION 1. Any city of the first class having the authority to provide for making local improvements and to levy and collect special assessments on property

benefited thereby, and for paying for the same or any portion thereof; and to determine what work shall be done or improvements made at the expense, in whole or in part, of the owners of the adjoining, contiguous or proximate property, or others specially benefited thereby, and to provide for the manner of making and collecting assessments therefor, may exercise such authority by general or special ordinance or by general and special ordinance jointly.

SEC. 2. The city council or other legislative body of How paid for. such city ordering the making of a local improvement at the expense, in whole or in part, of the owners of property benefited, may ordain whether payment is to be made in one sum or by installments, and levy assessment upon the property benefited for its part, or the whole of the cost as the case may be.

SEC. 3. Such assessment shall be a lien upon the Lien. property assessed from the time when the assessment is levied, which lien shall be paramount and superior to any other lien heretofore or thereafter created, whether by mortgage or otherwise, except a lien for prior assessment and for general taxes, and shall be payable at such time, and when delinquent, shall bear such interest and penalty as the city may by ordinance prescribe.

SEC. 4. The regularity or validity of said assessment Incontest-
able. cannot in any manner be contested or questioned by any proceeding whatsoever by any person not filing objections to such assessment roll prior to the same being confirmed.

SEC. 5. The decision of the legislative body upon any objection may be reviewed by the superior court in the manner prescribed by law.

SEC. 6. Any city of the first class may sell benefited City may sell. property upon which assessments are not paid, or may enforce the lien for such assessment by civil action in like manner and with like effect as actions for the foreclosure of mortgages.

SEC. 7. In payment to the contractor of such part of Warrants. the improvement as is to be paid for by the property benefited, cities may issue warrants from time to time

as the work progresses upon the special improvement fund, which shall bear interest at the rate of not more than ten per cent. per annum from date of delinquency of the assessment, and these warrants may be accepted in payment of assessments payable into the same fund as that upon which the warrants are drawn; but either by endorsement or on the face it shall be made known that the city is not liable on them out of its general fund. When practicable such warrants may be made to correspond in amount with the assessment against each parcel of land. In payment for such part of the improvement as is to be borne by the city, if any, warrants may be drawn upon such fund as the city shall by ordinance direct.

SEC. 8. Cities of the first class shall by ordinance prescribe the method by which this act shall be put into operation, and any provisions herein which may be made applicable to existing delinquent assessments may be extended by ordinance to them.

SEC. 9. The provisions of this act may be by ordinance extended to re-assessments.

Sale for in-
installment.

SEC. 10. Where property is assessed in installments the sale of the property to pay any particular installment shall not prevent a subsequent sale to pay any unpaid installment when the same shall become due, but such subsequent installment shall be collected in the manner provided by ordinance.

SEC. 11. This act shall not prevent or be construed to prohibit the collection of street improvement assessments in any manner now or hereafter provided by charter or ordinance of any city, but any city may pursue the means now or hereafter provided by charter, or may, at its option, follow the provisions of this act, and this act shall not be construed as repealing any existing charter provision, but shall be a concurrent remedy.

Emergency.

SEC. 12. An emergency is hereby declared to exist, and this act shall take effect immediately.

Passed the House February 24, 1899.

Passed the Senate March 8, 1899.

Approved March 18, 1899.