

Superior Court, who shall have power to remove any child, if an orphan, who fails to attend school as required by law, and place it in the care of some other person who will be likely to send such child to school, or if the child be under the care of a parent or parents, then said judge shall have power, upon the complaint of the county school superintendent, to summon such child and such parent or parents before him, and if he shall, upon inquiry, find the said child has not already attained a reasonable proficiency in the common school branches for the first eight years outlined in the course of study for common schools for the State of Washington, he shall issue an order commanding such parent or parents to place such child in school, if school be then in session, or immediately when school shall resume, if school be not in session, or appear before him and show cause for the neglect or refusal so to do: *Provided*, That the county attorney shall act as attorney for the county superintendent in all court proceedings relating to the compulsory attendance of children in school as required by law.

Power of court.

Issuance of order.

Proviso.

Passed the House March 7, 1901.

Passed the Senate March 14, 1901.

Approved by the Governor March 19, 1901.

CHAPTER CLXXVIII.

[S. B. No. 126.]

AMENDING AN ACT RELATIVE TO THE ASSESSMENT AND COLLECTION OF TAXES.

AN ACT to amend sections 13, 14, 15 and 24 of an act entitled "An act amending an act entitled 'An act to provide for the assessment and collection of taxes in the State of Washington,' approved March 15th, 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, 119¾, 119¾, 120½, 120½, 120¾ to said act, and declaring an emergency, approved March 15th, 1899," and declaring an emergency.

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

SECTION 1. That section 13 of an act entitled "An act amending an act entitled 'An act to provide for the as-

Amendment. assessment and collection of taxes in the State of Washington,' approved March 15th, 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 97 $\frac{1}{2}$, 110 $\frac{1}{4}$, 119 $\frac{1}{2}$, 119 $\frac{3}{4}$, 120 $\frac{1}{4}$, 120 $\frac{1}{2}$ and 120 $\frac{3}{4}$ to said act, and declaring an emergency," approved March 15th, 1899, and declaring an emergency, be and the same is hereby amended to read as follows: Sec. 13. Section 96 of said act is hereby amended to read as follows: Sec. 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 judgment foreclosing the lien against the property mentioned herein. Such notice shall contain —

Holder may give notice—when.

Notice, what to contain.

Title of court, description of property and name of owner, if known.

Summons to appear, when.

Notice of judgment.

(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 amount.

(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, and when service is made by publication a direction to the owner, summoning him to appear within sixty days after the date of the first publication of the summons, exclusive of the day of said first publication, 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 of 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.

Subscribed by holder.

(5) A copy of said notice shall be delivered to the county treasurer. Thereafter when any owner of real property or person interested therein seeks to redeem as provided in section 17 of this act, the treasurer shall ascertain the amount of costs accrued in foreclosing said certificate and include said costs as a part of the redemption required to be paid.

Copy of notice to county treasurer.

SEC. 2. [Vetoed.]

Vetoed section.

SEC. 3. That section 15 of said act be and the same is hereby amended to read as follows: Sec. 15. Section 98 of said act is hereby amended to read as follows: Sec. 98. After the expiration of five 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 such legal assistance as the county commissioners shall provide in counties having a population of thirty thousand or more, and with the assistance of the county prosecuting attorney in counties having a population of less than thirty thousand, proceed to foreclose in the name of the county, the tax liens embraced in such certificates, and the same proceedings 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

Amendment.

County treasurer to issue certificates—when.

Legal assistance.

General notice.

General certificate.

Who shall be considered owners.

Publication of notice — by whom.

Price of publication.

Lots, when deemed delinquent.

Foreclosure.

therein named as unknown owners, and the publication of such notice shall be sufficient service thereof on all persons interested in the property described therein. The names of the person or persons appearing on the treasurer's rolls as the owner or owners of said property for the purpose of this act shall be considered and treated as the owner or owners of said property, and if upon said treasurer's rolls it appears that the owner or owners of said property are unknown, then said property shall be proceeded against, as belonging to an unknown owner or owners as the case may be, and all persons owning or claiming to own, or having or claiming to have an interest therein, are hereby required to take notice of said proceedings and of any and all steps thereunder. 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 such newspaper for such publication for the whole number of issues shall not exceed in any case the sum of ten cents for each description contained in said notice; and that, if such publication can not be made in said newspaper at said price, the county treasurer may cause such publication to be made in any other newspaper printed, published and of general circulation in the county, at a cost not to exceed said price.

SEC. 4. That section 24 of said act be amended to read as follows: Sec. 24. Section 116 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, under [and] the same proceedings may be had to enforce the payment of such unpaid taxes, with penalty, interest and cost, 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 certifi-

cates of delinquency issued for the taxes of 1895 and Proviso. prior years, proceedings for foreclosure under the provisions of this act may commence on and after December 1, 1900, and not sooner; and on certificates of delinquency for 1895, and prior years, held by the county, proceedings must be commenced on or before the first day of January, 1902, 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 considered a bidder—when. county shall be considered a bidder for the full area of each tract or lot to the amount of all taxes, penalties, interests 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; “all bidders except the county at sales of property Exception. for which certificates of delinquency are held by the county shall pay the full amount of taxes, penalties, interests and costs for which judgment is rendered, together with all taxes, interests, [and] costs for all subsequent years due on said property at the date of sale.”

SEC. 5. An emergency exists, and this act shall take Emergency. effect immediately.

Passed the Senate February 21, 1901.

Passed the House March 14, 1901.

NOTE BY THE GOVERNOR.—This act, with the exception of section 2, is approved this 20th day of March, 1901. Reasons for disapproval are herewith appended.

J. R. ROGERS, *Governor.*