adopted and to have been a part of the Constitution from the time of such proclamation.

Passed by the House January 31, 1911. Passed by the Senate February 16, 1911. Approved by the Governor February 23, 1911.

CHAPTER 23.

[H. B. 165.]

PROVIDING FOR CONSTRUCTION, DEEPENING AND WIDENING PUBLIC WATERWAYS.

AN Act to provide for the construction, deepening and widening of public waterways for the floatage of vessels and the drainage of swamps and overflowed lands, by assessment upon property benefited thereby; for the organization of waterway districts; for the exercise of the right of eminent domain in furtherance thereof; for the issuance of bonds to provide funds therefor pending the collection of assessments, and to provide for the care and control of such waterways; and declaring an emergency.

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

SECTION 1. Whenever in any county of this state the owners of lands bordering upon or accessible to any navigable water shall desire to improve their said lands, hereinafter designated as the "District," by the construction of a new public waterway, or the deepening or enlargement of an existing public waterway, for the floatage of vessels and the drainage of swamp and overflowed lands, and the proposed improvement will increase the public revenues and be of other public benefit, they may present the plan of such proposed waterway to the board of county commissioners of such county, hereinafter designated the "Board," and have the same acted upon as provided in this act.

SEC. 2. Lands shall be deemed accessible to such waterway when by reason of their nearness to the same their value will be materially increased by the construction or deepening or widening of such waterway.

County may improve public waterway district.

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Accessible lands.

SEC. 3. The plan of such proposed waterway shall be presented to the board by a written petition of owners of lands which it is represented will be improved by the construction, deepening or widening of such waterway; and such petition shall be signed by the owners of thirty-five per cent. or more of the area of lands in the district. and shall be verified by one or more of the petitioners to the effect that the signatures attached are the genuine signature of the persons or corporations signing the same. Each petitioner shall add a description of the lands he If petitioners are unmarried persons they shall so owns. If lands are owned by married persons, husband state. and wife shall join in the petition. If a petitioner is a corporation, the signature shall be accompanied by a certified copy of a resolution of the board of directors or trustees of the corporation authorizing the person signing the petition for the corporation to execute it. If lands included in the petition are owned by minors, insane persons, or other persons under guardianship in this state, the petition may be signed by the guardians of such persons: Provided, That the signature be accompanied by a certified copy of an order of the superior court having the guardianship of such person in charge, authorizing the guardian to sign the petition. A petition may consist of one or more separate papers or sheets which are identified with the subject-matter.

The petitioners shall file with the board, with their petition, a map of the lands in the district and a statement showing each separate ownership of lands as shown by the public records of the county, and their location in the county, with the names of the owners as shown by such records, and the location of the proposed waterway if a new waterway is to be constructed. If an existing waterway is to be deepened the map shall show its location, and if it is to be widened the map shall show its location and the extent to which it is to be widened. With the petition there shall also be presented satisfactory evidence from the real property records of the county that the petitioners

Signatures of minors, married, insane and unmarried owners.

Petition may have separate sheets.

Petitioners file map.

Évidence as to the ownership.

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are severally the owners in fee simple of their respective tracts of land, and that all taxes and assessments due thereon are paid. If it is proposed that any lands in the district shall be filled with the material dug or dredged from such waterway, the petition shall so state, and the map of the district and plan of the improvement shall show the location, depth and yardage of such fill. The petition may also fix the price per cubic yard at which such fill shall be charged to the land filled, which charge shall be added to the assessment for the improvement to be made upon such lands and be paid as a part thereof. If the price of filling is not fixed by the petition it may be fixed by the board.

At any time after the filing of such petition one or more of the petitioners may file and record in the office of the auditor of the county, notice of the pendency of the proceeding, describing the boundaries of the proposed district, and from the time of such filing all persons shall be deemed to have notice of the pendency of the proceeding and be bound thereby. Upon the hearing upon such petition, hereinafter provided, if the same be denied any person interested may file in the office of said county auditor a certified copy of the order denying the same, whereupon the auditor shall enter the discharge of the notice of the pendency of the proceeding on the margin of the record thereof. And the like discharge may be filed whenever the proceeding is terminated for any other reason.

SEC. 4. Said petitioners shall at the time of filing their petition with the board, file a bond executed by one or more of their number as principals, and in behalf of all, and by a surety corporation authorized to become surety upon public bonds in this state, which bond shall run to the State of Washington as obligee and be in the sum of five hundred dollars, conditioned that they will pay all costs of the proceeding in case for any reason the petition shall not be granted, or in case no fund shall thereafter be created for the payment of the expense attending said proposed waterway improvement. And said petitioners

Price for filling fixed by board.

Hearing petitioners.

Petitioners file bond. shall, from time to time as the board shall estimate and order, pay the costs and expenses of such proceeding.

Said petition, after the filing thereof, shall be Sec. 5. taken up and considered by the board at the next regular or special meeting thereof, or as soon thereafter as may be convenient, and if the petition be defective in any particular it may be amended and an adjournment of the matter may be had to permit of such amendment, for a time not exceeding thirty days. If the petition be defective and be not sufficiently amended within the adjournment taken, it shall be dismissed. But if such petition be in fact sufficient, or if by amendment it be made sufficient, it shall be the duty of the board to enter an order setting a time for a public hearing thereon within thirty days from the date of such order, and directing the clerk of the board to give notice of the time and place of such hearing in the official newspaper of the county by publica- Notice by tion therein at least once each week for three successive weeks before the time of hearing; and in case there be no such official newspaper, then in some newspaper of general circulation in said county. Such notice shall be addressed to the owners of lands not petitioning, as shown by the petition or as may be ascertained to be the fact, and to all other persons known and unknown having or claiming an interest in the lands in the district, and shall state the pendency of the proceeding, its object, the names of the signers of the petition, the number of acres of land they claim to own, the whole number of acres proposed to be improved, the boundaries of the lands to be included in the improvement district, and the time and place of hearing. And notice shall also be given that at the time and place named, or at such time as the same may be adjourned to, the board will consider the petition under the provisions of this act, and will hear all objections offered by interested parties and grant or refuse the petition as it may be advised. The clerk of the board shall keep a record of all orders, hearings and proceedings of the board in reference to such waterway district in a separate bound

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Petitioners pay costs of proceeding.

Petition considered by board.

Defective petitions dismissed.

Board to hear the objections.

book, designated as the record of proceedings as to such district.

SEC. 6. At the time and place prescribed in the said notice any owner of land within said proposed improvement district may file with the board his written consent to the proposed improvement, and he shall then be considered as a petitioner; and if the owners of more than one-half of the lands within the district, including the lands represented by the petition, shall assent to the prayer of said petition, the board shall then proceed to hear and consider any objections which may have been filed at that or any previous time, and may adjourn such hearing from day to day. If the board after full hearing on the merits of the proposed waterway shall be satisfied that the same will be of benefit to the public interests, and that private benefit will result to the lands within the district sufficient to equal the cost of the proposed improvement, they may make findings accordingly and declare their intention to establish the waterway district under the name of the "..... Waterway District" and make the improvement as prayed for; but if the owners of less than one-half of the lands in the district shall assent to the creation thereof and the making of the proposed improvement, the board shall deny the petition and the proceeding shall be dismissed.

SEC. 7. Upon the entry of an order creating such waterway district by the board, it shall have power to perform all the duties and exercise all of the authority conferred upon it by this act, and shall have the right to sue and be sued in all matters pertaining to such district as the representative thereof, in the same manner and to the same extent as in all other county affairs. But such district shall bear all the expenses of such action on the part of the board, and the county shall be at no expense or charge therefor.

SEC. 8. Said board shall have the right of eminent domain for the acquisition of lands necessary to the construction or widening of the proposed waterway, and may

Owner may file consent.

Board to make findings and declare establishment of district.

Right to sue and be sued.

Right of eminent domain. Сн. 23.1

cause all necessary lands to be condemned and appropriated or damaged for the use of said waterway, and make just compensation therefor. The private property of the state, the county, and other public or quasi-public corporations (except incorporated cities and towns), and of private corporations, shall be subject to the same rights of eminent domain at the suit of said board as the property of private individuals.

SEC. 9. Whenever in aid of the construction or widening of any such waterway it shall be necessary to cross or disturb any existing public highway or railroad, the cost of bridging the waterway or otherwise substantially continuing the highway or railroad may be ascertained and paid as a part of the cost of the improvement if such cost is not otherwise provided for.

SEC. 10. Whenever the said board shall desire to condemn and acquire land, or damage lands or property for any purpose authorized by this act, said board shall make an order therefor wherein it shall be provided that such land or damages shall be paid for wholly by special assessment upon the property within said waterway district, and the proceeding thereafter shall be as herein specified.

SEC. 11. The board shall file a petition, verified by its chairman and signed by the prosecuting attorney, in the superior court of the county, praying that the property described may be taken or damaged for the purpose speci- court. fied and that compensation therefor be ascertained by a jury or by the court in case a jury be waived. Such petition shall allege the creation of the waterway district and contain a copy of the order directing the proceeding, a reasonably accurate description of the lots or parcels of land or other property which will be taken or damaged, and the names of the owners and occupants of said lands and of persons having any interest therein so far as known to the said board, or as appears from the records in the office of the county auditor.

SEC. 12. Upon the filing of the petition aforesaid a Summons issummons returnable as summons in other civil actions,

Bridging is part cost of the improvement.

Order to condemn.

Compensation ascertained by jury or

sued and served.

shall be issued and served upon the persons made parties defendant, together with a copy of the petition, as in other civil actions; and in case any of the defendants are unknown or reside out of the state, a summons for publication shall issue and publication be made and return and proof thereof be made in the same manner as is or shall be provided by the laws of the state for service upon nonresident or unknown defendants in other civil actions. Notice so given by publication shall be sufficient to authorize the court to hear and determine the suit as though all parties had been sued by their proper names and had been personally served.

SEC. 13. In case the land or other property sought to be taken or damaged is state land, the summons and copy of petition shall be served upon the commissioner of public lands; if it is county land it shall be served upon the county auditor, and if school land, upon the county auditor and the chairman of the board of directors of the school district. Service upon other parties defendant, public or private, shall be made in the same manner as is or shall be provided by law for service of summons in other civil actions. If the state is made a defendant the attorney general shall represent it. If the county is a defendant the court shall appoint an attorney to represent it at all stages of the proceedings, and may allow him compensation for his services as costs of the proceeding.

SEC. 14. Upon the return of said summons, or as soon thereafter as the business of the court will permit, the said court shall proceed to the hearing of such petition and shall adjudicate whether the proposed condemnation is for a public use, and if its judgment is that the proposed use is public, it shall empanel a jury to ascertain the just compensation to be paid for the lands or property taken or damaged, unless a jury be waived; but if any defendant or party in interest shall demand, and the court shall deem it proper, separate juries may be empanelled as to the separate compensation or damages to be paid to any one or more of such defendants or parties

Notice by publication sufficient authority.

Service on commissioner of public lands.

Attorney general to represent the state.

Jury ascertain compensation. in interest. Should the court determine that the proposed use is not public, it shall dismiss the proceeding.

SEC. 15. The jury or court shall also ascertain the just compensation to be paid to any person found to have an interest in any lot or parcel of land or property which may be taken or damaged for such improvement, whether or not such person's name or such lot or parcel of land or other property is mentioned or described in said petition: Provided, That such person shall first be admitted as a party defendant to such suit by such court and shall file a statement of his interest in, and a description of, the lot or parcel of land or other property in respect to which he claims compensation.

SEC. 16. The court may upon motion of the petitioners, or of any defendant, direct that the jury under the charge of an officer of the court and accompanied by such person Jury view property. or persons as may be appointed by the court to point out the property sought to be taken or damaged, shall view the lands or property taken or damaged for the proposed improvement.

SEC. 17. If there be any building standing in whole or in part upon any land to be taken, the jury or court shall add to the finding of the value of the land taken, the value or damage to such building as the case may require. If the entire building is taken, or if it is damaged so that it cannot be readjusted to premises of the owner, then the measure of damages shall include the fair market value of the building. If part of the building is taken, or it is damaged but can be readjusted or replaced on premises of the owner, then the measure of damages shall be the cost of readjusting or moving the building or part thereof left, together with the depreciation in the market value of said building by reason of said readjustment or moving.

SEC. 18. If the land and buildings belong to different parties, or if the title to the property be divided into different interests by lease or otherwise, the damage done to each of such parties or interests may be separately found by the jury or court on the written request of any party.

File statement of interest.

Damage to building.

Damages as Interest appears.

And in making such findings the jury or court shall first. find and set forth the total amount of the damage to said lands and buildings and all premises therein, estimating the same as an entire estate and as if the same were the sole property of one owner in fee simple; and they shall then apportion the damages so found among the several parties entitled to the same in proportion to their several But no delay in ascertaining the interests and claims. amount of compensation shall be occasioned by any doubt or contest which may arise as to the ownership of the property or any part thereof, or as to the extent of the interest of any defendant in the property to be taken or damaged, but in such case the jury or court shall ascertain the entire compensation or damage that should be paid for the property and the court may thereafter requireadverse claimants to interplead so as to fully determine their rights and interests in the compensation so ascertained, and may make such order as may be necessary in regard to the deposit or payment of such compensation and the division thereof.

SEC. 19. Upon the filing of the findings of the jury or court, the proceedings of the court regarding new trial and the entry of judgment thereon, shall be the same as in other civil actions, and the judgment shall be such as the nature of the case may require. The final judgment of the court shall be that the lands and property taken and damaged shall, upon payment of the sums awarded, yest in the county as and for a public waterway. The court shall continue or adjourn the case from time to time as to all defendants named in such petition whoshall not have been served with process or brought in by publication, and new summons may issue or new publication be made at any time, and upon such defendants being brought in the court may empanel a jury to ascertain the compensation so to be made to such defendants for property taken or damaged, or may proceed without a jury if nonebe demanded, and like proceedings shall be had for such. purpose as are herein provided.

Adverse claimants interplead.

Procedure same as civil actions.

May proceed without jury.

The court shall have power at any time, upon SEC. 20. proof that any defendant who has not been served with process has ceased to be an owner since the filing of such defendant. petition, to substitute the new owner as a defendant, and after due service of the summons and petition upon him proceed as though he had been a party in the first instance; and the court may upon any finding of the jury, or at any time during the course of the proceedings, enter every such order, rule, judgment or decree as the nature of the case may require.

SEC. 21. When it shall appear from said petition or otherwise, at any time during the proceedings upon such petition, that any infant, insane or distracted person is interested in any property that is to be taken or damaged, the court shall appoint a guardian ad litem for such infant Guardian or insane or distracted person to appear and defend for him, her or them: and the court shall make such order or decree as it shall deem proper to protect and secure the interest of such infant or insane or distracted person in such property, or the compensation which shall be awarded therefor.

SEC. 22. The compensation to be ascertained by the jury or court shall be irrespective of any benefit from Findings state damage. the improvement proposed, and the finding shall state separately the value of land taken from any tract and the damage, if any, to remaining land by reason of the severance.

SEC. 23. Any final judgment rendered by said court upon the findings of the court or a jury, shall be the lawful and sufficient condemnation of the land or property to be taken, or of the right to damage the same in the manner proposed, upon the payment of the amount of such findings and all costs which shall be taxed as in other civil cases: Provided, That in case any defendant recovers no award, no costs shall be taxed. Such judgment shall be final and conclusive as to the damages caused by such final. improvement, unless appealed from, and no appeal from the same shall delay proceedings under the order of said

Substitute

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Pay into court.

In case of

appeal.

board if it shall pay into court for the owners and parties interested, as directed by the court, the amount of the judgment and costs; but such board after making such payment into court shall be liable to such owner or owners, or parties interested, for the payment of any further compensation which may at any time be finally awarded to such parties so appealing in said proceeding, and his or her costs, and shall pay the same on the rendition of judgment therefor and abide any rule or order of the court in relation to the matter in controversy. In case of an appeal to the supreme court of the state by any party to the proceedings, the money so paid into the superior court by the board, as aforesaid, shall remain in the custody of said superior court until the final determination of the proceed-If the owner of the land, real estate, premises, or ings. other property, accepts the sum awarded by the jury or the court, he shall be deemed thereby to have waived conclusively an appeal to the supreme court and final judgment may be rendered in the superior court as in other cases.

SEC. 24. The court upon proof that the judgment, together with costs, has been paid to the person entitled thereto, or has been paid into court, shall enter an order that the board shall have the right at any time thereafter to take possession of or damage the property in respect to which such compensation shall have been so made or paid into court as aforesaid, and thereupon the title to any property so taken shall be vested in fee simple in the public as a water highway.

SEC. 25. Said board shall, upon the entry of the condemnation judgment, file in the same proceeding a supplementary petition, praying the court that an assessment be made upon the lands in the district for the purpose of raising an amount necessary to pay the compensation and damages awarded for the property taken or damaged, with costs of the proceedings, and for the estimated cost of the proposed improvement; and the court shall thereupon appoint three competent disinterested persons as

Order to take possession of property.

Assessment for damages. commissioners to make such assessment. Said commissioners shall include in such assessment the compensation and damages awarded for the property taken or damaged, with legal interest from the date of entry of the judgment, and with all costs and expenses of the proceedings incurred to the time of their appointment, or to the time when said proceedings was referred to them, together with the probable further costs and expenses of the proceeding, including therein the estimated cost of making and collecting The petitioners for the improvement such assessment. shall be entitled to have included in the costs of the proceeding, and repaid to them, such reasonable sums as they may have expended in preparing the maps and plans of the improvement and procuring the names of land owners for filing with the petition. Such expenditures to be approved and allowed by the court.

SEC. 26. Said commissioners, before entering upon their duties, shall take and subscribe an oath that they will faithfully perform the duties of the office to which they are appointed, and will to the best of their abilities make true and impartial assessments according to the law. Everv commissioner shall receive compensation at the rate of five dollars per day for each day actually spent in making the assessment herein provided for, upon his filing in the proceeding a verified statement showing the number of days he has actually spent therein; and upon the approval of said statement by the judge of the court in which the proceeding is pending, the board shall issue a warrant in the amount so approved, upon the special fund created to pay the awards and costs of said proceeding; and the fees of such commissioners so paid, and all expenses returned by them and allowed by the court shall be included in the cost and expense of such proceeding.

SEC. 27. It shall be the duty of such commissioners to examine the lands in the district and to apportion and assess the amount of the judgment, interest and costs as hereinbefore defined, of the condemnation proceeding, and of

Interest from date of judgment.

Expenditures approved by court.

Commissioners' compensation. the estimated cost of the proposed improvement, and of the price of any fill made with material dug or dredged from such waterway, upon the several lots, blocks, tracts and parcels of land in said district, in the proportion in which they will be severally benefited; which assessment shall be a proportionate charge upon each square foot of land contained in each separate lot, block, tract or parcel of land.

The commissioners shall make or cause to be SEC. 28. made an assessment roll in which shall appear the names of the owners, so far as known, a description of each lot, block, tract or parcel of land or other property, and the amounts assessed thereon as special benefits thereto, specifying separately the benefits from the opening of the waterway, for construction, and for fill if any, and certify such assessment roll to the court before which said proceeding is pending, within sixty days after the date of the order referring said proceeding to them, or within such extension of said period as shall be allowed by the court. In determining the benefit to be assessed upon any lot or parcel of land for the opening of the waterway, the commissioners shall ascertain from the finding of the court or jury whether or not it is remaining land after the severance of land taken from an original lot or parcel for right-of-way of such proposed waterway, and the damage awarded to such remaining land, if any, allowed by reason of the severance; and for such opening shall assess as benefits to such remaining land only the excess of the benefit accruing thereto over the damage awarded by the finding.

SEC. 29. Upon its completion the commissioners shall return their assessment roll into court, and thereupon the court shall make an order setting a time for the hearing thereon before the court, which day shall be at least thirty days after the entry of such order. The commissioners shall give notice of such assessment and of the day fixed by the court for the hearing thereon in the following manner:

1. They shall at least twenty days prior to the date fixed for the hearing on said roll, mail to each owner of the prop-

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Roll of owners.

Certify to court.

Court to order bearing. Сн. 23.1 .

erty assessed, whose name and address is known to them, a notice substantially in the following form:

"(Title of cause.) To..... Pursuant to an order of the superior court of the State of Washington, in Notice mailed. and for the county of there will be a hearing in the above entitled cause on at at upon the assessment roll prepared by the commissioners heretofore appointed by said court to assess the property specially benefited by the (here describe nature of improvement); and you are hereby required if you desire to make any objection to said assessment roll, to file your objections to the same before the date herein fixed for the hearing upon said roll, a description of your property and the amount assessed against it for the aforesaid improvement is as fol-(Description of property and amount assessed lows: against it.)

Commissioners."

2. They shall cause at least twenty days' notice to be given of the hearing, when a daily newspaper is published in such county, by publishing the same in at least five successive issues of said paper; or if no daily newspaper Notice by publication. is published in said county and a weekly newspaper is published therein, then in each issue of such weekly newspaper for two successive weeks. Such notice so required to be published may be substantially as follows:

"(Title of cause.) Special Assessment Notice. Notice is hereby given to all persons interested, that an assessment roll has been filed in the above entitled cause providing for the assessment upon the property benefited of the cost of (here insert brief description of improvement) and that said roll has been set down for hearing on theday of..... at..... The boundaries of said assessment district are substantially as follows: (here insert an approximate description of the assessment district.) All persons desiring to object to said assess-

ment roll are required to file their objections before said date fixed for the hearing upon said roll, and appear on the day fixed for hearing before said court.

Commissioners."

SEC. 30. On or before the day fixed for the hearing, the affidavit of one or more of the commissioners shall be filed in said court showing the mailing of the notices above prescribed, and an affidavit of the publisher of the newspaper showing the publication of notice, with a copy of the published notice attached, which affidavit shall be received as *prima facie* proof of the giving of notice as herein required.

SEC. 31. If twenty days shall not have elapsed between the first publication of such notice and the day set for hearing, the hearing shall be continued until such time as the court shall order. The court shall retain full jurisdiction of the matter until final judgment on the assessments, and if the notice given shall prove invalid or insufficient the court shall order new notice to be given.

SEC. 32. Any person interested in any property assessed and desiring to object to the assessment thereon, shall file his objections to such report at any time before the day set for hearing said roll, and serve a copy thereof upon the prosecuting attorney. As to all property to the assessment upon which no objections are filed and served, as herein provided, default may be entered and the assessment confirmed by the court. On the hearing of objections the report of the commissioners shall be competent evidence to support the assessment, but either party may introduce such other evidence as may tend to establish the right of the matter. The hearing shall be conducted as in other cases at law tried by the court without a jury; and if it shall appear that the property of the objector is assessed more or less than it will be benefited, or more or less than its proportionate share of the cost of the con-

Affidavits filed.

Court order new notice.

Hearing objections. Сн. 23.]

demnation and improvement, the court shall so find, and Findings of court. it shall also find the amount in which said property ought to be assessed and correct the assessment accordingly. Judgment shall be entered confirming the assessment roll as originally filed or as corrected, as the case may require.

SEC. 33. The court before which any such proceeding may be pending shall have authority at any time before final judgment to modify, alter, change, annul or confirm any assessment roll returned as aforesaid, or cause any such assessment roll to be recast by the same commissioners whenever it shall be necessary for the obtainment of justice; or it may appoint other commissioners in the place of all or any of the commissioners first appointed for the purpose of making such assessment or modifying, altering, changing or recasting the same, and may take all such proceedings and make all such orders as may be necessary to make a true and just assessment of the cost of such condemnation and improvement according to the principals of this act, and may from time to time, as may be necessary, continue the proceeding for that purpose as to the whole or any part of the premises.

SEC. 34. The judgment of the court confirming the assessment roll shall have the effect of a separate judgment as to each tract or parcel of land or other property assessed, and any appeal from such judgment shall not invalidate or delay the judgment except as to the property concerning which the appeal is taken. Such judgment shall be a proportionate lien upon each square foot of the property assessed from the date of entry until payment shall be made.

SEC. 35. The clerk of the court in which such judgment is rendered shall certify a copy of the assessment roll as confirmed, and of the judgment confirming the same, to the treasurer of the county, or if there has been an appeal taken from any part of such judgment, then he shall certify such part of the roll and judgment as is not included in such appeal, and the remainder when final judgment is entered: *Provided*, That if upon such appeal the judg-

Appeal shall not invalidate.

Roll may

Assessments, interest on. ment of the superior court shall be affirmed, the assessments on such property as to which appeal has been taken shall bear interest at the same rate and from the same date which other assessments not paid within the time hereafter provided shall bear. Such copy of the assessment roll shall be sufficient warrant to the county treasurer to collect the assessments therein specified in the manner hereinafter provided.

SEC. 36. The treasurer receiving such certified copy of the assessment roll and judgment shall immediately give notice thereof by publishing such notice at least once in the official newspaper or newspapers of such county, if such newspaper or newspapers there be; and if there be no such official newspaper, then by publishing such notice in some newspaper of general circulation in the county. Such notice may be in substantially the following form:

"Special Assessment Notice.

Public notice is hereby given that the superior court of.....county, State of Washington, has rendered judgment for a special assessment upon property benefited by the following improvement (here insert the character and location of the improvement in general terms) as will more fully appear from the certified copy of the assessment roll on file in my office, and that the undersigned is authorized to collect such assessments. All persons interested are hereby notified that they can pay the amounts assessed, or any part thereof, without interest, at my office (here insert location of office) within sixty days from the date hereof.

Dated this.....day of.....A. D. 191...

SEC. 37. The owner of any land charged with an assessment under this act, may discharge the same from all liability for the cost of such condemnation and improvement by paying the entire assessment charged against his

Treasurer to publish notice.

Form of notice.

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land, without interest, within the time fixed by the notice of the county treasurer for the payment thereof; or within for payment. said time he may pay a part of such assessment and allow the remainder to continue as an assessment upon his land. to be collected and paid as hereinafter provided; or within said time he may pay the entire assessment per square foot upon any part of his land, providing that he shall when paying such partial assessment give to the treasurer a description of the tract paid for.

SEC. 38. When any assessment shall be paid either in full or in part only, within the time for payment without interest fixed by his notice, the treasurer shall note the fact of such payment opposite the assessment.

SEC. 39. Immediately after the expiration of the time fixed by his notice for payment of assessments without interest, the treasurer shall divide the several assessments which remain unpaid in whole or in part into ten equal Unpaid amounts or installments, as near as may be, without fractional cents, and enter said installments upon the roll opposite the several assessments, numbering the same from one (1) to ten (10) successively. And thereafter said treasurer shall annually for ten years, before the time fixed by law for the collection of state and county taxes, add one of the said assessment installments with interest for one year from the expiration of the time for payment without interest, or of the anniversary thereof, at the rate of seven per cent. per annum on the entire unpaid assessment, to the tax levied upon the property assessed, where said tax appears upon the county tax roll, and collect said installment and interest, without reduction of percentage for prepayment, at the same time and in the same manner as state and county taxes are collected. And after delinquencey said installments and interest shall be subject to the same charges for increased interest and penalties as are other delinquent taxes. But no tax sale of lands assessed under this act shall discharge the same from the lien of any unpaid installments of the assessment against it until all installments and interest are fully paid.

Treasurer note payment.

amounts ten pay-ments.

Collected as other taxes are. Assessment payments noted.

May discharge payments.

7 per cent. intcrest.

Provision for public use.

Treasurer make report. SEC. 40. As each assessment installment is paid the treasurer shall note the payment thereof in the proper place upon the assessment roll.

SEC. 41. The owner of any lands assessed under this act may at any time after the time fixed by the treasurer's notice for payment without interest, discharge his lands from the unpaid assessment by paying the principal of all installments unpaid with interest thereon at the rate of seven per cent. per annum to the next anniversary of the time fixed as aforesaid; or he may pay one or more installments, with like interest, beginning with installment No. 10 and continuing in the inverse numerical order of installments. The successor in title to any part of his lands may have the proportionate assessment segregated on the roll and charged to such part upon his producing to the treasurer his recorded deed to such part.

SEC. 42. The last installment of any assessment paid shall include interest thereon at the rate of seven per cent. per annum to the actual date of payment.

SEC. 43. Should any of the lands assessed under this act be taken for or dedicated to public use, for highway or any other public purpose, before the taking or dedication shall be complete or take effect there shall be paid to the county treasurer a sum equal to the principal of the unpaid assessment upon said land at its proportionate rate per square foot, with interest thereon for one year at seven per cent.; and the treasurer shall credit the principal sum paid to the unpaid installments upon the tract as originally assessed.

SEC. 44. Immediately after expiration of the time fixed by the treasurer for the payment of assessments levied under this act, he shall report to the board in writing the sum collected by him and in his hands to the credit of the assessment roll; and thereafter and on or before the first days of January and July in each year he shall make written reports to said board of the sums collected by him upon said roll, stating in detail the amount of principal, interest and penalty so collected, the amount of principal remain-

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ing uncollected, and also, in detail, the principal and interest paid out by him under authority of the board, and the balance in his hands to the credit of the roll.

Should the owners of any lands assessed to SEC. 45. pay for an improvement contemplated by this act, fail to pay the assessments thereon in full on or before the day fixed by the treasurer's notice as the time for payment be issued. without interest, the board shall provide and issue bonds of the district to the total amount of the unpaid assessments, which bonds may either be issued to persons contracting to perform the work of making the improvement, or exchange with them for warrants; or be issued in exchange for work or materials; or they may be sold outright as hereinafter provided.

Such bonds shall be issued pursuant to an SEC. 46. order made by the board and by their terms shall be made payable on or before a date not to exceed ten years from and after the date of their issue, which latter date shall also be fixed by such order. They shall bear interest at 7 per cent. the rate of seven per cent. per annum, which interest shall be payable semi-annually at periods named; shall have attached thereto interest coupons for each interest payment; shall be of such denomination as shall be provided in the order directing the issue, but not less than one hundred dollars nor more than one thousand dollars; shall be numbered from one upward consecutively and each bond shall be signed by the president of the board and attested by its clerk: Provided, however, That said coupons may, in lieu of being so signed, have printed thereon fac simile signatures of said officers. Each bond shall in the body thereof refer to the improvement to pay for which the same is issued; shall provide that the principal sum therein named and the interest thereon shall be payable out of the fund created for the payment of the cost and expense of said improvement, and not otherwise; and shall not be issued in an amount which, together with the assessments already paid, will exceed the cost and expense of the said condemnation and improvement.

Bonds may

interest.

[Сн. 23.

Par value maintained.

Advertise

for hids.

SEC. 47. Said bonds, whether sold or exchanged, shall be disposed of for not less than their par value and accrued interest.

SEC. 48. Before making any sale of such bonds the board shall advertise the sale and invite sealed bids therefor, by publication in the county official newspaper at least once, and in such other manner as it sees fit, for a period of thirty days. At the time and place fixed for receiving bids the board shall open all bids presented and may either award the bonds to the highest bidder or reject all bids. Delivery of the bonds and payment therefor may be as required by the board. The purchaser of any such bonds shall pay the money due therefor to the county treasurer, who shall place it in the district fund.

SEC. 49. The treasurer shall pay the interest on the bonds authorized to be issued by this act, on presentation of matured coupons therefor, out of the funds of the district in his hands. Whenever there shall be sufficient money in any such fund (not less than one thousand dollars) over and above sufficient for the payment of matured interest on all outstanding bonds, to pay the principal of one or more bonds, the treasurer shall call in and pay such bonds in their numerical order: Provided, That the said call for bonds shall be made by publication in the official newspaper of the county if there be one, or otherwise in some newspaper of general circulation in the county, within five days after the semi-annual interest period, and shall state that bonds numbered..... (giving the serial numbers of the bonds called) will be paid on presentation; and that after a date named, not more than fifteen days thereafter, interest on the bonds called shall cease.

SEC. 50. Neither the holder nor owner of any bond issued under authority of this act shall have any claim therefor against any person, body or corporation, except from the special assessment made for the improvement for which such bond was issued; but his remedy in case of non-payment shall be confined to the enforcement of such assess-

Pay to treasurer.

Treasurer call bonds for payment.

Claim limited. Сн. 23.]

ment. A copy of this section shall be plainly written, printed or engraved on each bond so issued.

SEC. 51. In all cases of assessments for improvements under this act, wherein such assessment shall have failed to be valid in whole or in part for want of form or insufficiency, informality or irregularity, or non-conformance with the provisions of this act, the board is hereby authorized to cause such assessments to be re-assessed and to enforce their collection in accordance herewith.

SEC. 52. After the confirmation of the assessment roll of any improvement district provided for herein, the board shall proceed at once with the construction of the improvement, and in carrying on said construction it shall have full charge and management thereof and the power to emplov such assistants as it may deem necessary, and purchase all material required in such construction; and it shall have power to let the whole or any part of the work of said improvement to the lowest and best bidder therefor, after public advertisement and call for bids; and in case of such letting of a contract it shall have the power also to enter into all necessary agreements with the contractor in the premises: *Provided*. That in the case of the letting of a contract the board shall require the contractor to give a bond in the amount of the contract price, with sureties to be approved by the board and running to the board as obligee therein, conditioned for the faithful and accurate performance of his contract by said contractor, and that he will pay, or cause to be paid, all just claims of all persons performing labor upon or rendering services in doing said work, or furnishing materials, merchandise or provisions used by said contractor in the construction of said improvement. Said bond shall be filed and recorded in the office of the auditor of the county and every sub-contractor on any such work shall file and record a like bond in the full amount of his sub-contract. Unless otherwise paid their claims for labor or services, materials, merchandise or provisions, the claimants may have recourse by suit upon such bond in their own names: Provided, That no

May be reassessed.

Proceed with construction.

Contractor givo bond.

Bond filed with auditor.

[Сн. 23.

Claims filed within 30 days.

Deposit 5 per cent. of amount bid.

Payment in installments.

Board accepts improvement.

Form of warrants. such claim or suit shall be maintained unless the persons making said claim shall within thirty days after the completion of said improvement, file their claims, duly verified, to the effect that the amounts thereof are just and due and are unpaid, with the clerk of the board. Each bidder for a contract to be let under this section shall deliver with his bid a check for five per cent. of the amount of the bid, drawn upon a bank in this state and certified by the bank, as surety to the board that the bidder will enter into the contract with the board. The checks of unsuccessful bidders will be returned to them when an award of the contract has been made by the board.

SEC. 53. During the construction of the improvement said board shall have the right to allow payment therefor to contractors in installments as the work progresses, in proportion to the amount of work completed: Provided, That no such allowance or payment shall be made for exceeding seventy-five per cent. of the proportionate amount of the work completed; and twenty-five per cent. of the contract price shall be reserved at all times by said board until such work is fully completed, and shall not be paid until thirty days have expired after such completion. Upon completion of the work and the production of satisfactory evidence to the board that all just claims for labor, materials, goods, wares, merchandise and provisions furnished to the contractor have been paid, the board shall accept the improvement and pay the contract price therefor.

SEC. 54. The indebtedness of any such district on contracts, or upon employment or for supplies, shall be paid by warrants on the district fund only, to be issued by the board upon allowed written claims. Such warrants shall be in form the same as county warrants, or as nearly the same as may be practicable; shall draw the legal rate of interest from the date of their presentation to the county treasurer for payment, and shall be signed by the chairman and attested by the clerk: *Provided*, That no warrants shall be issued in payment of any indebtedness of such district for less than the face or par value.

SEC. 55. All warrants issued under the previous section of this act may be presented by the holders thereof to the county treasurer, who shall pay them or endorse thereon the date of presentation for payment and if the same are not paid, and the reason for their non-payment; and no warrant shall draw interest until it is so presented and endorsed by the county treasurer. It shall be the duty of the treasurer from time to time, when he has sufficient funds in his hands for the purpose, to give notice to warrant holders to present their warrants for payment; such notice to be given by advertisement in the county newspaper. And thirty days after the first publication of said Interest ceases. notice the warrants called shall cease to bear interest. Said notice shall be published once each week for two weeks consecutively, and such warrants shall be called and paid in the order of their endorsement.

SEC. 56. State, school, county, school district, and other lands belonging to other public corporations which will be benefited by the construction, deepening or widening of any such waterway, and which are not devoted to public use, shall be subject to the provisions of this act, and the owners thereof by and through the proper authorities, shall be made parties in all proceedings affecting said lands, and shall have the same rights and be liable to the same right of eminent domain as the lands of private persons or corporations.

SEC. 57. Lands belonging to the state, and school, county, school district and other lands belonging to public corporations and which are not devoted to public use, which are benefited by any improvement instituted under the provisions of this act, shall be assessed in the same manner as lands of private persons and corporations, and the assessment shall be paid by the proper authorities.

Every defendant feeling aggrieved by any Sec. 58. condemnation judgment for compensation or damages, or by any judgment confirming an assessment upon land for benefits under this act, may appeal to the supreme court Right of of the state from such judgments within thirty days after

Warrants presented.

Corporations same rights and same liabilities.

Assessed in same manner.

appeal.

the entry thereof. An appeal from a condemnation judgment may bring before the supreme court either the legality of the proceeding as a taking for a public use, or the justness of the amount of compensation or damages awarded to the appellant; but an appeal from a judgment confirming an assessment of benefits shall bring before the supreme court only the justness of the assessment against the property of the appellant. Two or more defendants may join in an appeal. The bill of exceptions or statement of facts upon such appeals shall contain only such portions of the evidence in the case as relates to the property of the appellants. Otherwise than as provided in this section such appeals shall be taken as provided by law in appeals to the supreme court from final judgments in actions at law.

SEC. 59. Any defendant in a condemnation proceeding under this act, whose remaining land, or whose other lands in the district, shall be assessed for benefits arising from the improvement, may pay his assessments in full, if they be less than his condemnation judgment, at or before the time fixed by the treasurer for the payment of assessments without interest, by satisfying his judgment upon the judgment docket and producing to the treasurer the certificate of the county clerk that the judgment has been satisfied. And if his assessments be greater than his condemnation judgments he may, within the same time, pay his assessment to the extent of his judgment by the like satisfaction and the like production of the clerk's certificate to the treasurer. In each case the treasurer shall note the payment and the manner thereof on the assessment roll and report the same to the board.

SEC. 60. At any time before the completion of excavations required for the construction, deepening or widening of a waterway under this act, when there will be surplus material dug or dredged from such waterway, any owner of land within the district, for the filling of whose land no provision has theretofore been made, may have such surplus material delivered upon his land for filling purposes

Joint appeal.

Provision for payment.

Treasurer noto payment.

Providing for filling property. Сн. 23.1

upon paying the cost of such delivery in a sum to be fixed by the board. The sum so fixed shall be paid to the treasurer at such time and in such manner as the board may prescribe, and shall be credited to the district fund.

Sec. 61. Should there be any money remaining in the district fund after the payment in full of all of the obli- Road fund. gations of the district, it shall be transferred to and become a part of the road fund of the county.

Should any sum of money paid into court as SEC. 62. compensation or damages for land or property taken or damaged in any condemnation proceeding under this act be uncalled for for the period of two years, the county clerk shall satisfy the judgment therefor and pay the money in his hands to the treasurer for the road fund of the county. But upon application to the board of county commissioners within four years after such payment, the party entitled thereto shall be paid such money by the county without interest: Provided, That if any such party, being a natural person, was under legal disabilities when such money was paid to the treasurer, the time within which he or his legal representatives shall make application for the payment thereof shall not expire until one year after his death or the removal of his disabilities.

Every waterway constructed, deepened or SEC. 63. widened under this act shall, from and after the completion thereof, be a public highway for vessels and an outlet for swamp or overflow water which may be drained into it from any lands in the district or tributary thereto, and shall be under the care and control of the board of county commissioners of the county as are other highways: Provided, That whenever any such waterway shall thereafter be included within the limits of any city or town, the care and control thereof shall pass to the corporate authorities of such city or town.

This act shall not be held to be an exclusive SEC. 64. method of constructing, deepening or widening such waterways, nor in conflict with any other method which may be provided by law.

control.

Corporate authority

Shall not conflict.

Uncalled

sums to road fund.

Fees.	SEC. 65. The fees for the service of all process neces- sary to be served under the provisions of this act shall be the same as those for like services in other civil cases.
Injunction.	SEC. 66. The superior court may compel the perform- ance of duties imposed by this act, and may on proper application therefor issue its mandatory injunction for such purpose.
Emergency.	SEC. 67. An emergency exists and this act shall be in force immediately after its passage and approval.
	Passed the House February 3, 1911.

Passed the Senate February 20, 1911.

Approved by the Governor February 23, 1911.

SESSION LAWS, 1911.

[Cн. 24.

CHAPTER 24.

[H. B. 320.]

RELATING TO ASSESSMENT AND TAXATION.

AN ACT relating to assessment and taxation, declaring certain property to be personal property, fixing its situs for taxation, providing for interest on unpaid personal property taxes, providing methods of distraint, making taxes a lien upon the proceeds of insurance, making a violation of the act a misdemeanor and declaring an emergency.

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

SECTION 1. For the purposes of taxation the following described property shall be deemed personal property and shall be assessed and taxed in the county where situated, viz.:

Standing timber held or owned separately from the ownership of the land upon which it may stand.

Fishtrap, pound net, reef net, set net and drag seine fishing locations.

SEC. 2. On the first Monday in 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 on or before the 15th

Certain property,

[See §§ 9093-9095, Rem.-Bal.]

Personal property notices.