

CHAPTER 43.

[S. B. 106.]

IRRIGATION DISTRICTS.

AN ACT relating to the organization and government of irrigation districts, the levy, collection and remission of assessments, tolls and charges therein, the payment of bonds, the leasing, with option to purchase, and sale of property, and amending section 1 of chapter 82 of the Laws of 1931 (section 7428-4, Remington's Compiled Statutes of Washington), sections 7442, 7443, 7444, and 7454, Remington's Compiled Statutes of Washington, as amended by chapter 60, Laws of 1931, and sections 7433, 7436, 7442-1, 7445, and 7446, of Remington's Compiled Statutes of Washington, and section 7447 of Remington's Compiled Statutes of Washington, as amended by section 2, chapter 185, Laws of 1929, and adding a new section to Remington's Compiled Statutes of Washington, to be known as section 7445-1, and providing that this act shall take effect immediately.

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

Amends § 1,
ch. 82, Laws
of 1931.

SECTION 1. That section 1 of chapter 82 of the Laws of 1931 (section 7428-4 of Remington's Compiled Statutes of Washington) be amended to read as follows:

Power to
sell or lease
property.

Section 7428-4. Any irrigation district shall have power to sell or lease any real estate or personal property owned by such district, whenever the board of directors shall, by unanimous vote, determine that such property is not necessary or needed for the use of the district. No sale or lease of such property shall be made until notice thereof shall be given by publication at least twenty days before the date of said sale or lease of said property in some newspaper of general circulation in the county where the property or part thereof is located, if there be one, and if there be none, then in some newspaper of general circulation published in an adjoining county, said publication to be made at least once a week during three consecutive weeks before the day fixed

Notice.

for the making of such sale or lease, and shall contain notice of intention of the board of directors to make such sale or lease and state the time and place at which proposals for such sale or lease will be considered and at which the sale or lease will be made. Any such property so sold or leased shall be sold or leased to the highest and best bidder. The provisions of this section shall not apply to the sale of lands acquired by an irrigation district through its purchase of said lands for the non-payment of its irrigation assessments.

To highest
and best
bidder.

SEC. 2. That section 7433, of Remington's Compiled Statutes of Washington, be amended to read as follows:

Amends
§ 7433, Rem.
Comp. Stat.

Section 7433. The board may sell the bonds of the district or pledge the same to the United States from time to time in such quantities as may be necessary and most advantageous to raise money for the construction, reconstruction, betterment or extension of such canals and works, the acquisition of said property and property rights, the payment of outstanding district warrants when consented to in writing by the director of conservation and development, and to such extent as shall be authorized at said election, the assumption of indebtedness to the United States for the district lands, and otherwise to fully carry out the objects and purposes of the district organization, and may sell such bonds, or any of them, at private sale whenever the board deems it for the best interest of the district so to do: *Provided*, That no election to authorize bonds to refund outstanding warrants shall be held and canvassed after the expiration of the year 1934. The board of directors shall also have power to sell said bonds, or any portion thereof, at private sale, and accept in payment therefor, property or property rights, labor and material necessary for the construction of its proposed canals or irrigation works, power

Bonds,
sale or
pledging of.

No authori-
zation of
bonds
after 1934.

Private sale.

plants, power sites and lines in connection therewith, whenever the board deems it for the best interests of the district so to do. If the board shall determine to sell the bonds of the district, or any portion thereof, at public sale, the secretary shall publish a notice of such sale for at least three (3) weeks in such newspaper or newspapers as the board may order. The notice shall state that sealed proposals will be received by the board, at its office, for the purchase of the bonds to be sold, until the day and hour named in the notice. At the time named in the notice, the board shall open the proposals and award the purchase of the bonds to the highest responsible bidder and may reject all bids: *Provided*, That such bonds shall not be sold for less than ninety per cent of their face value: *And provided, further*, That the proceeds of all bonds sold for cash must be paid by the purchaser to the county treasurer of the county in which the office of the board is located, and credited to the bond fund.

Public sale.

Notice.

90% of face value.

Proceeds of sale.

Amends § 7436, Rem. Comp. Stat.

SEC. 3. That section 7436 of Remington's Compiled Statutes of Washington be amended to read as follows:

Assessments, proportion of.

Section 7436. Assessments made in order to carry out the purpose of this act shall be made in proportion to the benefits accruing to the lands assessed and equitable credit shall be given to the lands having a partial or full water right: *Provided*, That nothing herein shall be construed to affect or impair the obligation of any existing contract providing for a water supply to lands so assessed, unless the right under such contract shall first have been acquired by said district, and in acquiring such rights, the district may exercise the right of eminent domain.

Existing contracts.

Assessment roll.

The secretary must between the first Monday in March and the first Tuesday in November each year prepare an assessment roll with appropriate headings in which must be listed all the lands within the

district. In such book must be specified, in separate columns, under the appropriate headings:

First, the name of the person to whom the property is assessed. If the name is not known to the secretary, the property shall be assessed to "unknown owners".

Name of owner.

Second, land by township, range and section or fractional section, and when such land is not a legal subdivision, by metes and bounds, or other description sufficient to identify it, giving an estimate of the number of acres, city and town lots, naming the city or town, and the number and block according to the system of numbering in such city or town.

Legal subdivision.

Assessors' plat tax numbers used by county assessors for general state and county taxes in the county where such land is situate may be used for such identification in such assessment roll.

Third, in further columns with appropriate headings shall be specified the ratio of benefits, or, when deemed by the secretary more practicable, the per acre value, or the amount of benefits, for general and special district and local improvement district purposes, and the total amount assessed against each tract of land.

Ratio of benefits.

Any property which may have escaped assessment for any year or years, shall in addition to the assessment for the then current year, be assessed for such year or years with the same effect and with the same penalties as are provided for such current year and any property delinquent in any year may be directly assessed during the current year for any expenses caused the district on account of such delinquency.

Delinquency.

Where the district embraces lands lying in more than one county the assessment roll shall be so arranged that the lands lying in each county shall be segregated and grouped according to the county in which the same are situated.

Segregated as to counties.

Amends
§ 7442, Rem.
Comp. Stat.

SEC. 4. That section 7442 of Remington's Compiled Statutes of Washington be amended to read as follows:

Verification.

Section 7442. The assessment roll, before its equalization and adoption, shall be checked and verified as to descriptions and ownerships, with the county treasurer's land rolls. On or before the fifteenth day of January in each year the secretary must deliver the assessment roll or the respective segregation thereof to the county treasurer of each respective county in which the lands therein described are located, and said assessments shall become due and payable on the first Monday in February following.

Assessment
roll to
county
treasurer.

Delinquency,
date of.

One-half of all assessments on said roll shall become delinquent on the first day of June following the filing of the roll unless said one-half is paid on or before the thirty-first day of May of said year, and the remaining one-half shall become delinquent on the first day of December following, unless said one-half is paid on or before the thirtieth day of November. All delinquent assessments shall bear interest at the rate of ten per cent per annum from the date of delinquency until paid.

Interest.

Notice.

Within twenty days after the filing of the assessment roll as aforesaid the respective county treasurers shall each publish a notice in a newspaper published in their respective counties in which any portion of the district may lie, that said assessments are due and payable at the office of the county treasurer of the county in which said land is located and will become delinquent unless paid as herein provided. Said notice shall state the dates of delinquency as fixed in this act and the rate of interest charged thereon and shall be published once a week for four successive weeks and shall be posted within said period of twenty days in some public place in

said district in each county in which any portion of the district is situated.

Upon receiving the assessment roll the county treasurer shall prepare therefrom an assessment book in which shall be written the description of the land as it appears in the assessment roll, the name of the owner or owners where known, and if assessed to the unknown owners, then the word "unknown", and the total assessment levied against each tract of land. Proper space shall be left in said book for the entry therein of all subsequent proceedings relating to the payment and collection of said assessments.

Assessment
book.

Contents.

Upon payment of any assessment the county treasurer must enter the date of said payment in said assessment book opposite the description of the land and the name of the person paying, and give a receipt to such person specifying the amount of the assessment and the amount paid with the description of the property assessed. On all assessments levied prior to the time this amendatory act takes effect the county treasurer shall collect the interest and penalty upon delinquent assessments in accordance with the law in effect at the time such assessments were levied; and on all assessments levied after this amendatory act takes effect it shall be the duty of the treasurer to collect the interest provided by this amendatory act.

Payment.

It shall be the duty of the county treasurer of the county in which any land in the district is located to furnish upon request of the owner, or any person interested, a statement showing any and all assessments levied as shown by the assessment roll in his office upon land described in such request, and all statements of general taxes covering any land in the district shall be accompanied by a statement showing the condition of irrigation district assessments against such lands: *Provided*, That the failure of

Statement of
assessments.

the county treasurer to render any statement herein required of him shall not render invalid any assessments made by any irrigation district or proceedings had for the enforcement and collection of irrigation district assessments pursuant to this act.

Remittances,
made
monthly.

It shall be the duty of the county treasurer of any county, other than the county in which the office of the board of directors is located, to make monthly remittances to the county treasurer of the county in which the office of the board of directors is located covering all amounts collected by him for the irrigation district during the preceding month.

Assessments
now delin-
quent,
interest on.

The provisions of this act with respect to delinquency and interest to be charged shall apply to all assessments now delinquent as well as to all assessments becoming delinquent hereafter, and it shall be the duty of the respective county treasurers to collect interest at said rate of ten per cent per annum without regard to the date of levy or delinquency: *Provided*, That upon redemption from any certificate of sale other than certificates of sale held by an irrigation district the county treasurer shall collect interest at the rate prescribed in such certificate of sale.

Other
certificates
of sale,
interest on.

Amends
§ 7442-1,
Rem. Comp.
Stat. ; § 11,
ch. 138, Laws
of 1923.

SEC. 5. That section 7442-1, of Remington's Compiled Statutes of Washington, being section 11, chapter 138, Laws of 1923, be amended to read as follows:

Payment,
what
constitutes.

Legal tender.

District
warrants.

Section 7442-1. All assessments and tolls authorized under this act shall be paid in legal tender of the United States except that assessments and tolls levied for the expense fund of the district may be paid with district warrants issued in payment for labor hired by the district, at par without interest drawn on the expense fund in the year in which the assessment to be paid thereby is payable, or in the preceding year, and such warrants shall be so accepted notwithstanding their serial numbers

or their order of issue as to then outstanding warrants: *Provided, however,* That in no case shall the county treasurer be authorized to pay any cash difference to the holders of any warrant so offered in payment of such assessments and in the event such warrant shall exceed the amount so applied on assessments, the county treasurer shall issue to the holder thereof a certificate directing the county auditor to issue to such holder a district warrant on the same fund, bearing date on which such lieu warrant is issued, for the difference between the face or par amount of the warrant received by the treasurer, without interest, and the amount credited on said assessment. Upon the surrender of such lieu warrant certificate the county auditor shall be authorized to issue and deliver such lieu warrant.

Lieu warrants.

SEC. 6. That section 7443, of Remington's Compiled Statutes of Washington, as amended by chapter 60, Laws of 1931, be amended to read as follows:

Amends § 7443, Rem. Comp. Stat. : ch. 60, Laws of 1931.

Section 7443. On or before the thirty-first day of December of each year, the county treasurer of the county in which the land is located shall cause to be posted the delinquency list which must contain the names of persons to whom the property is assessed and a description of the property delinquent and the amount of the assessment and costs due, opposite each name and description.

Delinquency list.

He must append to and post with the delinquency list a notice that unless the assessments delinquent, together with costs and accrued interest, are paid, the real property upon which such assessments are a lien will be sold at public auction. The said notice and delinquent list shall be posted at least twenty days prior to the time of sale. One copy thereof shall be posted in the office of the county treasurer making the collection, one copy in the office of the board of directors and three copies in public places in each of the established voting precincts within the

Notice.

portion of said district lying in said county. Concurrent as nearly as possible with the date of the posting aforesaid, the said county treasurer shall publish a list of the places where said notices are posted, and in connection therewith a notice that unless delinquent assessments together with costs and accrued interest are paid, the real property upon which such assessments are a lien will be sold at public auction. Such notices must be published once a week for three successive weeks in a newspaper of general circulation published in the county within which the land is located; but said notice of publication need not comprise the delinquent list where the same is posted as herein provided. Both notices must designate the time and place of sale. The time of sale must not be less than twenty-one nor more than twenty-eight days from the date of posting and from the date of the first publication of the notice thereof, and the place must be at some point designated by the treasurer.

Notice of publication.

Newspaper.

Time and place of sale.

Amends § 4, ch. 60, Laws of 1931; § 7444, Rem. Comp. Stat.

Sale, amount to be collected.

Date.

SEC. 7. That section 4, chapter 60, Laws of 1931, being section 7444 of Remington's Compiled Statutes of Washington, as amended by the Laws of 1931, be amended to read as follows:

Section 7444. The treasurer of the county in which the land is situated shall conduct the sale of all lands situated therein and must collect in addition to the assessment due as shown on the delinquent list the costs and expenses of sale and interest at the rate of ten per cent per annum from the date or dates of delinquency as hereinbefore provided. On the day fixed for the sale, or some subsequent day to which he may have postponed it, and between the hours of ten o'clock a. m. and three o'clock p. m., the county treasurer making the sale must commence the same, beginning at the head of the list, and continuing alphabetically, or in the numerical order of the parcels, lots or blocks,

until completed. He may postpone the day of commencing the sale, or the sale from day to day, by giving oral notice thereof at the time of the postponement, but the sale must be completed within three weeks from the first day fixed.

SEC. 8. That section 7445, of Remington's Compiled Statutes of Washington, be amended to read as follows:

Amends
§ 7445, Rem.
Comp. Stat.

Section 7445. The owner or person in possession of any real estate offered for sale for assessments due thereon may designate in writing to the county treasurer by whom the sale is to be made, and prior to the sale, what portion of the property he wishes sold, if less than the whole; but if the owner or possessor does not, then the treasurer may designate it, and the person who will take the least quantity of the land, or in case an undivided interest is assessed, then the smallest portion of the interest, and pay the assessment and costs due, including one dollar to the treasurer for duplicate of the certificate of sale, is the purchaser. The treasurer shall account to the district for said one dollar. If the purchaser does not pay the assessment and costs before ten o'clock a. m. the following day, the property must be re-sold on the next sale day for the assessments and costs. In case there is no purchaser in good faith for the same on the first day that the property is offered for sale, and if there is no purchaser in good faith when the property is offered thereafter for sale, the whole amount of the property assessed shall be struck off to the irrigation district as the purchaser, and the duplicate certificate shall be delivered to the secretary of the district, and filed by him in the office of the district. No charge shall be made for the duplicate certificate where the district is the purchaser, and in such case the treasurer shall make an entry, "Sold to the district," and he will be

Sale of part.

Who shall be purchaser.

No purchaser.

Sold to district.

Irrigation district, same rights as private purchaser.

credited with the amount thereof in settlement. An irrigation district, as a purchaser at said sale, shall be entitled to the same rights as a private purchaser, and may assign or transfer the certificate of sale upon the payment of the amount which would be due if redemption were being made by the owner. If no redemption is made of land for which an irrigation district holds a certificate of purchase, the district will be entitled to receive the treasurer's deed therefor in the same manner as a private person would be entitled thereto. The district may lease from year to year with the right to include an option to purchase, sell on contract on deferred payments, or sell for cash and convey the lands so acquired, by deed executed by the president and secretary of the board and acknowledged by the president: *Provided*, That authority to so lease, option, sell or convey must be conferred by resolution of the board entered on its minutes, fixing the price at which such option may be granted or sale may be made, which price shall be not less than the reasonable market value of such property except as hereinafter authorized.

Lease with option to purchase.

Authority granted by board.

Reconveyance.

Provided, further, That when lands shall have been deeded by the county treasurer to the district and if title shall remain vested in the district, and in the judgment of the board of directors, said sale shall have resulted from unavoidable accident, inadvertency, or misfortune and without intent on the part of the owner or person entitled to make redemption, to permit said assessments to become delinquent and the land to be sold, the board of directors may, pursuant to an order entered upon the minutes of the board, cause said land to be reconveyed to the owner or person entitled to redemption within the period of one year after deed is issued, upon the payment by the owner or person who would have been entitled to make redemp-

tion before deed of the amount stated in the certificate of sale with interest thereon at ten per cent per annum from the date of sale, one dollar for the deed, and all subsequent assessments with interest.

After receiving the amount of assessments and costs, the county treasurer must make out in duplicate a certificate, dated on the day of sale, stating (when known) the names of the persons assessed, a description of the land sold, the amount paid therefor, that it was sold for assessments, giving the amount and the year of assessment, and specifying the time when the purchaser will be entitled to a deed. The certificate must be signed by the treasurer making the sale and one copy delivered to the purchaser, and the other filed in the office of the county treasurer of the county in which the land is situated: *Provided*, That upon the sale of any lot, parcel or tract of land not larger than an acre, the fee for a duplicate certificate shall be twenty-five cents (25c) and in case of a sale to a person or a district, of more than one parcel or tract of land, the several parcels or tracts may be included in one certificate.

Duplicate
certificate.

Charge.

Notwithstanding anything in this act contained, the board of directors shall have authority, until March 1, 1935, to grant options to purchase or sell on deferred payment contracts or for cash, land acquired by deed on district assessment foreclosure, in such manner, at such price and upon such terms as they shall deem to be for the best interests of the district: *Provided*, That until March 1, 1935, redemption made within one year after deed as herein authorized shall be subject to any lease, option or contract sale previously made and the redemptioner shall be thereby subrogated to the district rights and shall be entitled to credit for any cash received by the district on account of any lease, option or sale, as the case may be, to

Land
acquired by
deed on
foreclosure,
power to
dispose of,
until March
1, 1935.

Redemp-
tioner,
rights of.

the extent but not in excess of the amount required to effect redemption, from which, however, shall be deducted any advances made by the district in connection with the property redeemed: *Provided, further,* That, until said March 1, 1935, within ten days after the date of the issuance of treasurer's deed, the owner or person entitled, prior to the issuance of said deed, to make redemption, shall have the exclusive right to make written application to the board of directors of the district to purchase the property described in said treasurer's deed. A copy of said application shall be filed by the purchaser for record in the office of the county auditor of the county in which the property is situated and the same shall be entitled to record without acknowledgment. The board shall immediately determine the price, terms and conditions upon which the purchase may be made by said applicant who shall receive the same in writing within twenty-five days from the date of making said application. The board shall have full authority to enter into any contract of sale with said applicant on terms or for cash, at a price to be fixed by the board which shall be not less than the total amount of assessments previously levied and unpaid, together with the amount of any assessments for which said lands would have been assessed if not owned by the district, without interest, unless said amount is in excess of the fair market value, in which case said price may be at such fair market value, and execute any and all documents, contracts and deeds necessary for that purpose. Any contract of sale or deed of conveyance executed hereunder shall be filed for record in the said county auditor's office within sixty days after the date of the issuance of said treasurer's deed to the district, and in the event any such contract of sale or deed of conveyance is not filed for record as and within the time aforesaid,

Application to purchase, who has right to make.

Filing of.

Authority to sell.

Contract or deed, filing of.

it shall be conclusively presumed as to other parties that no sale to said applicant has been made, and upon contract of sale or deed of conveyance thereafter executed by the district and delivered to any other party, said property shall be free and clear of any right or claim of said applicant to purchase said property under the provisions of this act: *Provided, further,* That the provisions herein relating to application to purchase shall apply to all deeds made to an irrigation district prior to the date when this act becomes effective, and the owner or other person entitled to make application to purchase hereunder shall be entitled to the benefit of this provision until thirty days following the date when this act becomes effective.

Presumption.

Scope of act.

Deeds made prior to act.

SEC. 9. That chapter 4 of Title XLVIII of Remington's Compiled Statutes of Washington be amended by adding thereto a new section to be known as Section 7445-1, which shall read as follows:

Adds § 7445-1 to Rem. Comp. Stat.

Section 7445-1. During the calendar year 1933, the board of directors of any irrigation district may, in its discretion and without being required so to do, remit the interest, and/or penalties on any unpaid assessments payable and delinquent in the year 1932, or in any year prior thereto, and where a certificate of sale for the non-payment of any assessment has issued to and is owned by the district, may remit such interest and/or penalties or any part thereof as are required to be paid to effect redemption: *Provided,* Such right to permit remitting interest and penalties for said years shall be limited to assessments paid and lands redeemed in the calendar year 1933: *And provided,* Such payments and/or redemptions have been authorized by resolution or resolutions of the board of directors entered upon its minutes from time to time.

Interest and penalties payable in 1932, remitting of.

Must redeem in 1933.

Duly authorized.

Payment
accepted.

Upon certification by the secretary of said district to the treasurer thereof of such resolution or resolutions the treasurer shall be authorized to and shall accept payment during the calendar year 1933 of such assessments less remitted interest, and/or penalty thereon remitted, and shall as and when so paid note the same as redeemed of record.

Redeemed
of record.

Amends
§ 7446, Rem.
Comp. Stat.

SEC. 10. That section 7446 of Remington's Compiled Statutes of Washington, be amended to read as follows:

Certificate
of sale,
filing of.

Entry in
assessment
book.

Open to
public.

Section 7446. The county treasurer, before delivering any certificate must file the same and enter in the assessment-book opposite the description of the land sold, the date of sale, the purchaser's name and the amount paid therefor, and must regularly number the description on the margin of the assessment-book and put a corresponding number on each certificate. Such book must be open to public inspection without fee during office hours, when not in actual use.

Lien in
purchaser.

On filing the certificate of sale as provided in the preceding paragraph the lien of the assessment vests in the purchaser and is only divested by the payment to the county treasurer making the sale of the purchase money and interest at the rate of ten per cent per annum from the day of sale until redemption for the use of the purchaser.

Amends § 2,
ch. 185, Laws
of 1929;
§ 7447, Rem.
Comp. Stat.

SEC. 11. That section 2, chapter 185, Laws of 1929; being section 7447 of Remington's Compiled Statutes of Washington, as amended by the Laws of 1929, be amended to read as follows:

Redemption.

Section 7447. A redemption of the property sold may be made by the owner or any person on behalf and in the name of the owner or by any party in interest at any time before deed issued, by paying the amount of the purchase price and interest as in this act provided, and the amount of

any assessments which such purchaser may have paid thereon after purchase by him and during the period of redemption in this section provided, together with like interest on such amount, and if the irrigation district is the purchaser, the redemptioner shall not be required to pay the amount of any district assessment levied subsequent to the assessment for which said land was sold, but all subsequent and unpaid assessments levied upon said land to the date of such redemption shall remain a lien and be payable and the land be subject to sale and redemption at the times applicable to such subsequent annual district assessment. Redemption must be made in gold or silver coin, as provided for the collection of state and county taxes, and the county treasurer must credit the amount paid to the person named in the certificate and pay it on demand to such person or his assignees. No redemption shall be made except to the county treasurer of the county in which the land is situated.

Gold or
silver coin.

Upon completion of redemption the county treasurer to whom redemption has been made shall enter the word "redeemed," the date of redemption and by whom redeemed on the certificate and on the margin of the assessment book where the entry of the certificate is made. If the property is not redeemed within one year, after the fifteenth day of January of the year in which such property was sold, the county treasurer of the county in which the land sold is situated must thereafter, upon demand by the owner of the certificate of sale, make to the purchaser, or his assignees a deed of the property, reciting in the deed substantially the matters contained in the certificate, and that no person redeemed the property during the time allowed by law for its redemption. The treasurer shall receive from the purchaser, for the use of the district, one dollar (\$1.00) for making such deed: *Pro-*

Entry.

Deed.

Fee \$1.00.

Fee 25c.

Duplicate certificate.

Amends § 5, ch. 60, Laws of 1931; § 7454, Rem. Comp. Stat.

Expenses of purchases, etc., how paid.

Assessment.

vided, If redemption is not made of any lot, parcel or tract of land not larger than one acre, the fee for a deed shall be twenty-five cents (25c) and when any person or district holds a duplicate certificate covering more than one tract of land, the several parcels, or tracts of lands, mentioned in the certificate may be included in one deed.

SEC. 12. That section 5, chapter 60, Laws of 1931, being section 7454 of Remington's Compiled Statutes of Washington as amended by the Laws of 1931, be amended to read as follows:

Section 7454. The cost and expense of purchasing and acquiring property, and construction, reconstruction, extension and betterment of the works and improvements herein provided for, and the expenses incidental thereto, and indebtedness to the United States for district lands assumed by the district, and for the carrying out of the purposes of this chapter, may be paid for by the board of directors out of the funds received from bond sales. For the purpose of defraying the expenses of the organization of the district, and of the care, operation, management, repair and improvement of such portions of said canal and works as are completed and in use, or for the payment of any indebtedness due the United States or the State of Washington, the board may either fix rates or tolls and charges, and collect the same from all persons using said canal for irrigation and other purposes, or they may provide for the payment of said costs and expenses by a levy of assessment therefor, or by both said tolls and assessment; if by the latter method, such levy shall be made on the completion and equalization of the assessment roll each year, and the board shall have the same powers and functions for the purpose of said levy as possessed by it in case of levy to pay bonds of the district. The procedure for the collection of assessments by such

levy shall in all respects conform with the provisions of this chapter, relating to the payment of principal and interest of bonds herein provided for, and shall be made at the same time. If the toll and charge method is adopted in whole or in part the secretary shall deliver to the board of directors, within the time for filing the assessment roll, a schedule containing the names of the persons to whom the toll is to be charged or to whom the property is assessed, the description of the various parcels of land against which tolls and charges are to be levied and the amount to be charged against each parcel for irrigation and other public uses. Said schedule of charges shall be equalized pursuant to the same notice, in the same manner, at the same time and with the same legal effect as in the case of assessments. Such schedule of tolls for a given year shall be filed with the proper county treasurer within the same time as that provided by law for the filing of the annual assessment roll, and the county treasurer shall collect and receipt for the payment of said tolls and credit them to the proper funds of the district. The board may designate the time and manner of making such collections and shall require the same to be paid in advance of delivery of water and may accept short term interest bearing notes with or without collateral in their discretion for any portion of such charges. The board may base such charges upon the quantity of water to be delivered and may fix a minimum charge to be paid by each acre of land within the district which shall represent the delivery of a stated quantity of water in acre feet with the graduated charge for each additional acre foot of water delivered. The board may in the same year use the assessment method for part of the lands in the district and the toll and charges method for the remaining lands in the district in such propor-

Tolls.

Charges equalized.

County treasurer to collect.

Charge, basis of.

tion as it may deem advisable for the best interest of the district.

Tolls,
effect of.

All tolls and charges levied shall also at once become and constitute an assessment upon and against the lands for which they are levied, with the same force and effect, and the same manner of enforcement, in case of non-payment, as other assessments.

Effective im-
mediately.

SEC. 13. This act is necessary for the immediate preservation of the public health and the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate February 2, 1933.

Passed the House February 17, 1933.

Approved by the Governor February 27, 1933.

CHAPTER 44.

[S. B. 240.]

BANKS AND BANKING.

AN ACT relating to banks and trust companies, the regulation, operation, conversion, dissolution and reorganization thereof, defining the powers and duties of the supervisor of banking in connection therewith, limiting the effect of certain acts and statutes, providing means and measures for stabilizing banking, limiting the commencement of certain actions, amending section 81 of chapter 80 of the Laws of 1917, and declaring an emergency.

Repealed by
§ 11, ch. 49,
Laws of 1933.

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

"Bank."

"Directors."

SECTION 1. The term "bank" as used in this act shall include a trust company, and a bank and trust company. The term "directors" shall include trustees. This act may be cited as the Bank Stabilization Act.

SEC. 2. Whenever, in his judgment, the stabilization of banking would thereby be promoted, the