

CHAPTER 53.

[S. B. 22.]

DELINQUENT TAXES.

AN ACT relating to the collection of taxes, providing for the remission of interest and principal upon delinquent real and personal property taxes, providing for payment of delinquent real property taxes in installments and declaring that this act shall take effect immediately.

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

Delinquent taxes, remission of interest on.

SECTION 1. All accrued interest on delinquent real and personal property taxes for the year 1931 and prior years shall be and the same are hereby remitted on the year or years for which taxes are paid, if the taxes or one-half of the taxes for any of said years are paid in full at any one time on or before the first day of March, 1934: *Provided*, That the remission of interest herein provided for shall not apply to any tax upon which a judgment has been entered or a certificate of delinquency has been issued to any person other than the county: *Provided, further*, That there shall be an additional allowance of five per cent (5%) rebate to all persons paying any year or years of said delinquent taxes on or before November 30, 1933: *Provided, further*, No county shall institute or further prosecute any tax foreclosure proceedings until after March 1st, 1934.

Judgment, certificate of delinquency; effect of.

Rebate.

Foreclosure proceeding staged.

Payment of delinquent taxes by installment.

SEC. 2. At any time on or before the thirtieth day of November, 1933, the county treasurer of any county in the state is also authorized and directed to accept from any person or corporation owning real property in the state, upon which one or more payments or installments of real property taxes are more than six (6) months delinquent, a signed agreement to pay, first, the amount of the current taxes upon such property payable in the year 1933 and

each year thereafter, and, secondly, not less than one-twentieth (1/20) of the total taxes upon such property delinquent prior to the 31st day of May, 1933, suspending all penalties and interest upon said taxes to said date, on or before the 31st day of each May and the 30th day of each November thereafter until all such delinquent taxes are paid in full. Such agreement shall provide for the payment of interest at the rate of six per cent (6%) per annum from May 31, 1933, upon the unpaid balance of such delinquent taxes and that such interest shall be paid with each installment under the agreement. It shall further provide that in the event two successive payments of delinquent taxes are not paid on or before the date when due and/or in the event that any installment of taxes payable in the year 1933 or any year thereafter is not paid within twelve months after the same shall become delinquent the agreement shall become void and of no effect whatsoever. Upon the agreement becoming void the original tax and interest shall be restored, the payments made under the agreement shall be applied to the tax longest delinquent and the interest thereon and the county shall institute tax foreclosure proceedings as provided by law if or when the aggregate unpaid taxes are equal to five years' delinquency in amount: *Provided*, The tax shall remain a first lien on the real estate until the agreement is fully paid and satisfied.

Agreement
void, when.

Lien.

SEC. 3. The county treasurer shall withhold foreclosure proceedings upon the property so long as the signer of the agreement complies with the terms thereof.

Proceedings
withheld.

SEC. 4. The agreement shall become effective upon the signing thereof accompanied by the payment of one installment of delinquent taxes and interest, if any, and the payment of such portion of

Agreement,
when
effective.

the current taxes as are then due and payable or delinquent.

Contested
payments.

SEC. 5. No person shall be entitled to the benefit of this act with respect to tax payments which are being, or which shall hereafter be contested: *Provided, however,* Should any such contest be dismissed during the life of this act and contestant pays all costs incurred such dismissing contestant shall be entitled to the benefits of this act.

Dismissed.

Agreement,
form of.

SEC. 6. The tax commission of the State of Washington shall prepare a form of agreement which shall embody the provisions of sections 3 to 6 inclusive of this act and the county treasurer shall use such form in all cases hereunder.

Partial
invalidity.

SEC. 7. In case any part or portion of this act shall be held unconstitutional, such holding shall not affect the validity of this act as a whole or any other part or portion of this act not adjudged unconstitutional.

Effective
immediately.

SEC. 8. This act is necessary for the immediate support of the state government and the existing public institutions of the state and shall take effect immediately.

Passed the Senate February 3, 1933.

Passed the House February 14, 1933.

Approved by the Governor March 2, 1933.