

worker and working subcontractor, in connection with services rendered upon any public work within this state, whether such work is done directly for the state, or public body or officer thereof, or county, city and county, city, town, township, district or other political subdivision of the said state or for any contractor or subcontractor engaged in such public work for such an awarding or public body or officer, shall be guilty of a gross misdemeanor.

Passed the House January 30, 1935.

Passed the Senate February 27, 1935.

Approved by the Governor March 2, 1935.

CHAPTER 30.

[H. B. 149.]

COLLECTION AND PAYMENT OF TAXES.

AN ACT relating to taxation of real and personal property, regulating the collection of taxes, conferring certain powers on county treasurers, and amending sections 82, 84, 87, 89 and 104 of chapter 130, Laws of the Extraordinary Session 1925, and section 83 of said chapter as amended by chapter 113, Session Laws of 1931, and section 86 of said chapter 130 as amended by chapter 33, Session Laws of 1933, and declaring this act shall take effect immediately.

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

SECTION 1. That section 82 of chapter 130 of the Laws of the Extraordinary Session of 1925, be amended to read as follows:

Section 82. On the first Monday in January next succeeding the date of levy of taxes the county auditor shall deliver to the county treasurer the tax rolls of his county for such assessment year, with his warrant thereto attached, authorizing the collection of said taxes, taking his receipt therefor, and said books shall be preserved as a public record in the

Amends
§ 82, ch. 130,
Laws of
1925.

Tax rolls.

office of the county treasurer. The amount of said taxes levied and extended upon said rolls shall be charged to the treasurer in an account to be designated as treasurer's "Tax Roll Account" forand said rolls with the warrants for collection shall be full and sufficient authority for the county treasurer to receive and collect all taxes therein levied: *Provided*, That the county treasurer shall in no case collect such taxes or issue receipts for the same or enter payment or satisfaction of such taxes upon said assessment rolls before the fifteenth day of February following.

SEC. 2. That section 83 of chapter 130 of the Laws of the Extraordinary Session of 1925, as amended by chapter 113, Session Laws of 1931, be amended to read as follows:

Amends
§ 83, ch. 130,
Laws of
1925.

Section 83. The county treasurer shall be the receiver and collector of all taxes extended upon the tax rolls of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his county. One-half of all taxes upon real and personal property made payable by the provisions of this act shall be due and payable to the treasurer as aforesaid on or before the thirty-first day of May in each year, after which date such one-half shall become delinquent, and interest at the rate of ten per cent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid; the other one-half of such taxes shall be due and payable to the treasurer as aforesaid on or before the thirtieth day of November in each year, after which date such remaining one-half shall become delinquent, and interest at the rate of ten per cent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid: *Provided*, That when one-half of the taxes on personal property be not paid on or before the

County
treasurer
collects all
taxes.

Date
payable.

Delin-
quencies.

Interest. said thirty-first day of May, then the whole amount of such taxes shall become delinquent and interest at the rate of ten per cent per annum shall be charged upon such taxes from said date until paid: *Provided, further,* Where the total amount of tax on any lot, block or tract of real property payable by one person is two dollars or less, or where the total amount of personal property taxes falling due in any year, payable by one person, is less than ten dollars, then all of such taxes shall be due and payable on or before the thirty-first day of May in each year, after which they shall become delinquent, and interest at the rate of ten per cent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid: *Provided further,* That there shall be an allowance of three per cent rebate to all taxpayers who shall pay the tax on real or personal property in one payment and in full on or before the fifteenth day of March next prior to the date of delinquency. All rebates allowed under this section shall be charged to the county current expense fund and all collections of interest on delinquent taxes shall be credited to the county current expense fund; but the costs of foreclosure and sale of real property, and the fees and costs of distraint and sale of personal property, for delinquent taxes, shall, when collected, be credited to the operation and maintenance fund of the county treasurer prosecuting the foreclosure or distraint or sale; and shall be used by the county treasurer as a revolving fund to defray the cost of further foreclosure, distraint and sale for delinquent taxes without regard to budget limitations.

Taxes of a small amount.

Three per cent rebate.

Amends
§ 84, ch. 130,
Laws of
1925.

SEC. 3. That section 84 of chapter 130 of the Laws of the Extraordinary Session of 1925, be amended to read as follows:

Posting of
taxes on tax
roll.

Section 84. On receiving the tax books from the county auditor the treasurer shall post all real and

personal property taxes from said assessment books to the treasurer's tax roll or ledger, and shall carry forward to the current tax roll a memorandum of all delinquent taxes on each and every description of property, and enter the same opposite the property upon which the said taxes are delinquent, in a column provided for that purpose, showing the amounts for each year, and shall then give notice by publication in some newspaper having general circulation in the county, once in each of three consecutive weeks, that the tax books have been turned over to him for collection of taxes thereon, on and after the fifteenth day of February. He shall, when requested, notify each taxpayer in his county, at the expense of the county, having printed on said notice the name of each tax and the levy made on the same, of the amount of his real and personal property, and the total amount of tax due on the same; and from and after the taking effect of this act the county treasurer shall be the sole collector of all delinquent taxes and all other taxes due and collectible on the tax lists of the county.

Publication.

Notification
by request.

SEC. 4. That section 86 of chapter 130 of the Laws of the Extraordinary Session of 1925, as amended by chapter 33 of the Session Laws of 1933, be amended to read as follows:

Amends
§ 86, ch. 130,
Laws 1925.

Section 86. On the fifteenth day of 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 before they become delinquent, he shall forthwith proceed to collect the same. In the event that he is unable to collect the same when due, he shall prepare papers in distraint, which shall contain a description of the personal property, the amount of taxes, the amount of the accrued interest at the rate of ten per cent (10%) per annum from

Collection
of taxes.

Distraint.

the date of delinquency, and the name of the owner or reputed owner, and he shall without demand or notice distrain sufficient goods and chattels belonging to the person charged with such taxes to pay the same, with interest at the rate of ten per [cent] (10%) per annum from the date of delinquency, together with all accruing costs, and shall proceed to advertise the same by posting written notices in three public places in the county in which such property has been distrained, one of which places shall be at the county court house, such notice to state the time when and place where such property will be sold. The county treasurer, or his deputy, shall tax the same fees for making the distraint and sale of goods and chattels for the payment of taxes as are allowed by law to sheriffs for making levy and sale of property on execution; traveling fees to be computed from the county seat of the county to the place of making distraint. If the taxes for which such property is distrained, and the interest and costs accruing thereon, are not paid before the date appointed for such sale, which shall be not less than ten (10) days after the taking of such property, such treasurer shall proceed to sell such property at public auction, or so much thereof as shall be sufficient to pay such taxes, with interest and costs, and if there be any overplus of money arising from the sale of any personal property, the treasurer shall pay such overplus to the owner of the property so sold or to his legal representative: *Provided*, That whenever it shall become necessary to distrain any standing timber owned separately from the ownership of the land upon which the same may stand, or any fish trap, pound net, reef net, set net or drag seine fishing location, or any other personal property as the treasurer shall determine to be incapable or reasonably impracticable of manual delivery, it shall be deemed to have been distrained and taken into possession when the said treasurer shall have,

Property
impractical
of delivery.

at least thirty (30) days before the date fixed for the sale thereof, filed with the auditor of the county wherein such property is located a notice in writing reciting that he has distrained such property, describing it, giving the name of the owner or reputed owner, the amount of the tax due, with interest, and the time and place of sale; a copy of said notice shall also be sent to the owner or reputed owner at his last known address, by registered letter at least thirty (30) days prior to the date of sale: *And provided further*, That if the county treasurer has reasonable grounds to believe that any personal property upon which taxes have been levied, but not paid, is about to be removed from the county where the same has been assessed, or is about to be destroyed, sold or disposed of, the county treasurer may demand such taxes, without the notice provided for in this section, and if necessary may forthwith distrain sufficient goods and chattels to pay the same.

Notice to
owner.

Property
leaving
county.

SEC. 5. That section 87, chapter 130, of the Laws of the Extraordinary Session of 1925 be amended to read as follows:

Amends
§ 87, ch. 130,
Laws 1925.

Section 87. In the event of the destruction of personal property by fire after the date of delinquency of any year, the lien of the personal property tax shall attach to and follow any insurance that may be upon said property and the insurer shall pay to the county treasurer from the said insurance money all taxes, interest and costs that may be due, and or are a lien against the identical property so destroyed.

SEC. 6. That section 89 of chapter 130 of the Laws of the Extraordinary Session of 1925 be amended to read as follows:

Section 89. Whenever in the judgment of the assessor or the county treasurer personal property

Property
leaving
state.

is being removed or is about to be removed without the limits of the state, or is being dissipated or about to be dissipated, the treasurer shall immediately prepare papers in distraint, which shall contain a description of the personal property being or about to be removed or dissipated, the amount of the tax, the amount of accrued interest at the rate of ten per cent (10%) per annum from the date of delinquency, and the name of the owner or reputed owner, and he shall without demand or notice distraint sufficient goods and chattels belonging to the person charged with such taxes to pay the same with interest at the rate of ten per cent (10%) per annum from the date of delinquency, together with all accruing costs, and shall advertise and sell said property as provided in section 11097-86 of this act.

If said personal property is being removed or is about to be removed from the limits of the state, is being dissipated or about to be dissipated at any time subsequent to the first day of March in any year, and prior to the levy of taxes thereon, the taxes upon such property so distrained shall be computed upon the rate of levy for state, county and local purposes for the preceding year.

Property
removed
from
county.

Whenever property has been removed from the county wherein it has been assessed, on which the taxes have not been paid, then the county treasurer, or his deputy, shall have the same power to distraint and sell said property for the satisfaction of said taxes as he would have if said property were situated in the county in which the property was taxed, and in addition thereto said treasurer, or his deputy, in the distraint and sale of property for the payment of taxes, shall have the same powers as are now by law given to the sheriff in making levy and sale of property on execution.

SEC. 7. That section 104 of chapter 130 of the Laws of the Extraordinary Session of 1925 be amended to read as follows:

Amends § 104, ch. 130 Laws 1925.

Section 104. The taxes assessed upon real property shall be a lien thereon from and including the first day of March in the year in which they are levied until the same are paid, but as between a grantor and a grantee such lien shall not attach until the fifteenth day of February of the succeeding year. The taxes assessed upon each item of personal property assessed shall be a lien upon such personal property from and after the date upon which the same is listed with and valued by the county assessor, and no sale or transfer of such personal property shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon each item of personal property of the person assessed, distrained by the treasurer as provided in section 86 of this act, from and after the date of the distraint and no sale or transfer of such personal property so distrained shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon the real property of the person assessed, selected by the county treasurer and designated and charged upon the tax rolls as provided in section 112 of this act, from and after the date of such selection and charge, and no sale or transfer of such real property so selected and charged shall in any way affect the lien for such personal property taxes upon such property.

Taxes a lien on real property until paid.

Taxes on personal property a lien.

Sale shall not effect.

Taxes on personal property a lien on real property.

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

Effective immediately.

Passed the House February 8, 1935.

Passed the Senate February 28, 1935.

Approved by the Governor March 4, 1935.