

CHAPTER 20.

[H. B. 79.]

DISTRAINT AND COLLECTION OF PERSONAL
PROPERTY TAXES IN ADVANCE OF LEVY.

AN ACT relating to the collection of taxes upon personal property by immediate distraint, prescribing the duties of county treasurers in relation thereto and amending section 89, chapter 130, Laws Extraordinary Session 1925, as amended by section 6, chapter 30, Laws of 1935, being section 11250, Remington's Revised Statutes.

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

SECTION 1. That section 89, chapter 130, Laws Extraordinary Session 1925, as amended by section 6, chapter 30, Laws of 1935, being section 11250, Remington's Revised Statutes, be amended to read as follows:

Amends
§ 11250, Rem.
Rev. Stat.
(§ 6882-89
P. C.)

Section 89. Whenever in the judgment of the assessor or the county treasurer personal property 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 86 of this act.

Removal of
property
without the
state antici-
pated.

Distraint
and sale
for taxes
without
notice.

If said personal property is being removed or is about to be removed from the limits of the state,

Computation
of taxes
prior to
levy.

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; and all taxes collected in advance of levy under this section and section 88 of this act, together with the name of the owner and a brief description of the property assessed, shall be entered forthwith by the county treasurer upon the personal property tax rolls of such preceding year, and all collections thereon shall be considered and treated in all respects, and without recourse by either the owner or any taxing unit, as collections for such preceding year. Property on which taxes are thus collected shall thereupon become discharged from the lien of any taxes that may thereafter be levied for the year in which payment or collection is made.

Entered on
tax rolls as
collections
for preced-
ing 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 distrain 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.

Passed the House February 9, 1937.

Passed the Senate February 17, 1937.

Approved by the Governor February 24, 1937.