

## CHAPTER 141.

[H. B. 426.]

IRRIGATION DISTRICTS UNDER CONTRACT WITH  
THE UNITED STATES.

AN ACT relating to irrigation districts under contract with the United States involving payments thereto for the development and operation of their respective projects; providing a day on or before which district assessments shall be paid, to be effective upon option of said districts; authorizing a discount for prompt payment of assessments; and prescribing the duties and powers of district and county officers with respect to the equalization, levy and collection of district assessments made under the provisions of the act; and providing that this act shall take effect immediately.

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

SECTION 1. At the option of the Board of Directors assessments of irrigation districts in this state under contract with the United States involving payments thereto for the development and operation of their respective projects shall be payable on or before December 31st of the year in which the assessment is levied and upon the resolution of the Board of Directors of the district to that effect, adopted and entered at a regular meeting thereof not later than the second Tuesday of September of the year in which the levy is made. Such resolution shall thereafter remain in full force and effect until revoked by the Board.

Date assessments to be paid.

Resolution date.

SEC. 2. In the event of the adoption and entering of such resolution by the Board of Directors, a person paying all or one half of the current district assessment against any tract of land on or before December 31st of the year in which said assessment is levied shall be entitled to a discount of ten per cent (10%) of said assessment if paid in full and ten per cent (10%) of one half of said assessment if one half

Discount if paid during year.

Discount.

only is paid. In the event one half of said assessment is paid on or before December 31st as aforesaid, the payer of the second half of said assessment shall be entitled to a discount of ten per cent (10%) of the amount of said second half of said assessment if the same is paid on or before May 31st, next following the December payment. No discount shall be made for payment of district assessments except as herein specifically provided.

Board to act as board of equalization.

SEC. 3. Said Board of Directors shall adopt and enter a resolution fixing the day, hour, and place when and where the Board will convene as a Board of Equalization to equalize the assessment roll and a copy of the resolution adopting December 31st as the day on or before which assessments shall be paid, together with a notice signed by the Secretary stating the day, hour, and place of the meeting of the Board of Equalization, shall be published for two consecutive weekly issues prior to the day of the convening of the Board of Equalization in some newspaper of general circulation in the district to be previously designated by the District Board.

Publication of resolution and notice.

Roll to be delivered to Treasurer.

SEC. 4. The officers of said district shall cause said assessments to be made, levied and equalized and the assessment roll and any parts thereof to be delivered to the proper County Treasurers on or before December 10th of said year and upon receipt of a certified copy of said resolution adopting December 31st as the day on or before which assessments shall be paid, the county officers charged with the collection of irrigation district assessments shall be authorized and it shall be their duty respectively to collect the same in accordance with the provisions of this act and of said resolution and to account for collections in the manner provided by the irrigation district law.

Date.

Duty to collect.

SEC. 5. Irrigation district assessments levied and becoming payable under the provisions of this act

shall be payable on and after December 10th next following the levy and except as in this act otherwise provided shall become delinquent, shall be collected by the same officials and lands charged with said assessments shall be sold when delinquent; all at the same times in the same manner with the same kind and length of notice and with the same force, effect, obligations, and privileges as provided by the irrigation district law generally for the collection of assessments, and for the sale and redemption of lands charged with delinquent district assessments.

Date payable.

Delinquency.

SEC. 6. Nothing in this act contained shall be held or construed to modify, abridge or extend any other law or provision thereof relating to irrigation district assessments or the collection thereof except as herein provided.

Does not  
modify exist-  
ing law.

SEC. 7. If any section, provision or part of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole or of any section, provision, or part thereof not adjudged invalid or unconstitutional.

Partial  
invalidity.

SEC. 8. 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.

Effective  
immediately.

Passed the House February 28, 1941.

Passed the Senate March 11, 1941.

Approved by the Governor March 21, 1941.