

Upon such conversion, after the execution and delivery of all instruments of transfer, conveyance and assignment, the domestic association shall be deemed dissolved.

Passed the House February 4, 1949.

Passed the Senate February 16, 1949.

Approved by the Governor February 24, 1949.

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## CHAPTER 21.

[ H. B. 55. ]

### REBATE OF PROPERTY TAXES.

AN ACT relating to revenue and taxation; relating to the dates for payment of real and personal property taxes; reducing the rate of interest on delinquent property taxes; eliminating the rebate for early payment of property taxes and amending sections 83, 86 and 89, chapter 130, Laws Extraordinary Session, 1925, as amended, and declaring an emergency.

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

SECTION 1. Section 83, chapter 130, Laws Extraordinary Session 1925, as last amended by section 2, chapter 30, Laws of 1935, is hereby amended to read as follows: Amendment.

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. 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 thirtieth day of April in each year, after which date they shall become delinquent, and interest at the rate of eight per cent per annum shall be charged upon such unpaid taxes from the County Treasurer collects all taxes.  
Date payable.  
Delinquencies.  
Interest.

Real property taxes.

Payment of 1/2 on due date.

Personal property taxes.

Payment of 1/2 on due date.

Collection of interest on delinquent taxes.

Costs of foreclosure and distraint.

Amendment.

date of delinquency until paid: *Provided*, That when the total amount of tax on any lot, block or tract of real property payable by one person is ten dollars or more, and if one-half of such tax be paid on or before the said thirtieth day of April, then the time for payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirty-first day of October following, after which date such remaining one-half shall become delinquent, and interest at the rate of eight per cent per annum shall be charged upon said remainder from the date of delinquency until paid: *Provided, further*, That when the total amount of personal property taxes falling due in any year, payable by one person, is ten dollars or more, and if one-half of such taxes be paid on or before said thirtieth day of April, then the time for payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirty-first day of October following, after which date such remaining one-half shall become delinquent, and interest at the rate of eight per cent per annum shall be charged upon said remainder from the date of delinquency until paid. 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.

SEC. 2. Section 86, chapter 130, Laws of the Extraordinary Session of 1925, as last amended by

section 4, chapter 30, Laws of 1935, is hereby amended to read as follows:

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 provided by law 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 provided by law 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 days after the taking of such property, such Treasurer shall proceed to sell such property at public auction, or so much thereof as

Collection  
of taxes.

Distraint

Property impractical of delivery.

Notice to owner.

Property leaving county.

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, at least thirty 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 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.

Amendment.

SEC. 3. Section 89, chapter 130, Laws of the Extraordinary Session of 1925, as last amended by section 43, chapter 206, Laws of 1939, is hereby amended to read as follows:

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 provided by law 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 provided by law 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.

Property  
leaving state.

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 January 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 in the year in which payment or collection is made.

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.

Emergency.

SEC. 4. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect January 1, 1950.

Passed the House February 17, 1949.

Passed the Senate February 16, 1949.

Approved by the Governor February 24, 1949.