

CHAPTER 20.

[S. B. 115.]

ASSESSMENTS AGAINST STATE LANDS.

AN ACT relating to assessments against state lands; adding new sections to chapter 164, Laws of 1919 and to chapter 79.44 RCW; amending section 1, chapter 164, Laws of 1919 and RCW 79.44.010; amending section 2, chapter 164, Laws of 1919 and RCW 79.44.020; amending section 4, chapter 164, Laws of 1919 and RCW 79.44.040; amending section 5, chapter 164, Laws of 1919 as amended by section 1, chapter 108, Laws of 1933 and RCW 79.44.050; amending section 1, chapter 205, Laws of 1947 and RCW 79.44.060; amending section 6, chapter 164, Laws of 1919 and RCW 79.44.070; amending section 7, chapter 164, Laws of 1919 and RCW 79.44.080; amending section 8, chapter 164, Laws of 1919 and RCW 79.44.090; amending section 10, chapter 164, Laws of 1919 and RCW 79.44.100; amending section 11, chapter 164, Laws of 1919 and RCW 79.44.130; amending section 12, chapter 164, Laws of 1919 and RCW 79.44.140; amending section 2, chapter 180, Laws of 1919 as last amended by section 1, chapter 15, Laws of 1951, 2nd extraordinary session, and RCW 87.03.025; repealing chapter 154, Laws of 1909; and repealing sections 1 and 2, chapter 58, Laws of 1953 and RCW 79.44.150 and 79.44.160.

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

SECTION 1. There is added to chapter 164, Laws of 1919 and chapter 79.44 RCW a new section to read as follows:

New section.

As used in this chapter "assessing district" means:

Assessing district defined.

- (1) Incorporated cities and towns;
- (2) Diking districts;
- (3) Drainage districts;
- (4) Port districts;
- (5) Irrigation districts; and

(6) Any municipal corporation or public agency having power to levy local improvement or other assessments which by statute are expressly made applicable to lands of the state.

SEC. 2. Section 1, chapter 164, Laws of 1919 and RCW 79.44.010 are each amended to read as follows:

RCW 79.44.010 amended.

Public lands subject to local assessments.

All lands, including school lands, granted lands, escheated lands, tidelands, shorelands, or other lands, (including harbor areas lying between tide or shore lands and outer harbor line) held or owned by the state of Washington in fee simple (in trust or otherwise), situated within the limits of any assessing district in this state, may be assessed and charged for the cost of local or other improvements specially benefiting such lands which may be ordered by the proper authorities of any such assessing district and may be assessed by any irrigation district to the same extent as private lands within the district are assessed: *Provided*, That the leasehold, contractual or possessory interest of any person, firm, association, private or municipal corporation in any such lands shall be charged and assessed in the proportional amount such leasehold, contractual or possessory interest is benefited: *Provided, further*, That no lands of the state shall be included within an irrigation district except as provided in RCW 87.03.025 and 89.12.090.

RCW 79.44.020 amended.

SEC. 3. Section 2, chapter 164, Laws of 1919 and RCW 79.44.020 are each amended to read as follows:

State to be charged its proportion of cost—Construction of chapter.

In all local improvement assessment districts in any assessing district in this state, property in such district, held or owned by the state shall be assessed and charged for its proportion of the cost of such local improvements in the same manner as other property in such district, it being the intention of this chapter that the state shall bear its just and equitable proportion of the cost of local improvements specially benefiting state lands: *Provided*, That none of the provisions of this chapter shall have the effect, or be construed to have the effect, to alter or modify in any particular any existing lease of any lands or property owned by the state, or release or discharge any lessee of any such lands or property from any of the obligations, covenants

or conditions of the contract under which any such lands or property are leased or held by any such lessee.

SEC. 4. Section 4, chapter 164, Laws of 1919 and RCW 79.44.040 are each amended to read as follows:

Notice of the intention to make such improvement, together with the estimate of the amount to be charged to each lot, tract or parcel of land, or other property owned by the state to be assessed for said improvement, shall be forwarded by registered or certified mail to the budget director and to the chief administrative officer of the agency of state government occupying, using, or having jurisdiction over such lands at least thirty days prior to the date fixed for hearing on the resolution or petition initiating said improvement. Such assessing district, shall not have jurisdiction to order such improvement as to the interest of the state in harbor areas and state tidelands until the written consent of the commissioner of public lands to the making of such improvement shall have been obtained, unless other means be provided for paying that portion of the cost which would otherwise be levied on the interest of the state of Washington in and to said tidelands, and nothing herein shall prevent the city from assessing the proportionate cost of said improvement against any leasehold, contractual or possessory interest in and to any tideland or harbor area owned by the state: *Provided, however,* That in the case of tidelands and harbor areas within the boundaries of any port district, notice of intention to make such improvement shall also be forwarded to the commissioners of said port district.

RCW 79.44.040 amended.

Notice to state of intention to improve—Consent.

SEC. 5. Section 5, chapter 164, Laws of 1919 as amended by section 1, chapter 108, Laws of 1933 and RCW 79.44.050 are each amended to read as follows:

RCW 79.44.050 amended.

Certification
of roll—
Administrative
officer's record.

Upon the approval and confirmation of the assessment roll for any local improvement ordered by the proper authorities of any assessing district, the treasurer of such assessing district shall certify and forward to the budget director and to the chief administrative officer of the agency of state government occupying, using, or having jurisdiction over the lands, in accordance with such rules and regulations as the budget director may provide, a statement of all the lots or parcels of land held or owned by the state and charged on such assessment roll for the cost of such improvement, separately describing each such lot or parcel of the state's land, with the amount of the local assessment charged against it, or the proportionate amount assessed against the fee simple interest of the state, in case said land has been leased. The chief administrative officer upon receipt of such statement shall cause a proper record to be made in his office of the cost of such improvement upon the lands occupied, used, or under the jurisdiction of his agency.

No penalty shall be provided or enforced against the state, and the interest upon such assessments shall be computed and paid at the rate paid by other property situated in the same improvement district.

RCW 79.44.060
amended.

SEC. 6. Section 1, chapter 205, Laws of 1947 and RCW 79.44.060 are each amended to read as follows:

Payment of
assessments—
No lien for
unpaid
assessments.

When the chief administrative officer of an agency of state government is satisfied that an assessing district has complied with all the conditions precedent to the levy of assessments for district purposes, pursuant to this chapter against state lands occupied, used, or under the jurisdiction of his agency, he shall pay them, together with any interest thereon from any funds specifically appropriated to his agency therefor or from any funds of his agency which under existing law have been or are required to be expended to pay assessments on

a current basis. In all other cases, the chief administrative officer shall certify to the budget director that the assessment is one properly chargeable to the state. The budget director shall pay such assessments from funds available or appropriated to him for this purpose.

No lands of the state shall be subject to a lien for unpaid assessments, nor shall the interest of the state in any land be sold for unpaid assessments where assessment liens attached to the lands prior to state ownership.

SEC. 7. Section 6, chapter 164, Laws of 1919 and RCW 79.44.070 are each amended to read as follows:

When any assessing district has made or caused to be made an assessment against such leasehold, contractual or possessory interest for any such local improvement, the treasurer of said assessing district shall immediately give notice to the budget director and to the chief administrative officer of the agency having jurisdiction over the lands. Said assessment shall become a lien against the leasehold, contractual or possessory interest in the same manner as the assessments on other property, and its collection may be enforced against such interests as provided by law for the enforcement of other local improvement assessments: *Provided*, That said assessment shall not be made payable in installments unless the owner of such leasehold, contractual or possessory interest shall first file with such treasurer a satisfactory bond guaranteeing the payment of such installments as they become due.

SEC. 8. Section 7, chapter 164, Laws of 1919 and RCW 79.44.080 are each amended to read as follows:

Whenever any assessing district shall have foreclosed the lien of any such delinquent assessments, as provided by law, and shall have obtained title to such leasehold, contractual or possessory interest,

the budget director and the chief administrative officer of the agency having jurisdiction over the lands shall be notified by registered or certified mail of such action and furnished a statement of all assessments against such leasehold, contractual or possessory interest, and the chief administrative officer or budget director shall cause the amount of such assessments to be paid as provided in RCW 79.44.060, and upon the receipt of an assignment from such assessing district, the chief administrative officer shall cancel such lease or contract: *Provided, however,* That unless the assessing district making said local improvement and levying said special assessment shall have used due diligence in the foreclosure thereof, the chief administrative officer and the budget director shall not be required to pay any sum in excess of what they deem to be the special benefits accruing to the state's reversionary interest in said property: *And provided further,* That if such delinquent assessment or installment shall be against a leasehold interest in fresh water harbor areas within a port district, the chief administrative officer shall notify the commissioners of said port district of the receipt of such assignment, and said commissioners shall forthwith cancel such lease.

RCW 79.44.090
amended.

SEC. 9. Section 8, chapter 164, Laws of 1919 and RCW 79.44.090 are each amended to read as follows:

Payment by
state after
forfeiture of
lease or
contract.

If by reason of default in the payment of rentals or installments, or other causes, the state shall cancel any lease or contract against which assessments have been levied as herein provided, the chief administrative officer of the agency having jurisdiction over the lands shall cause such assessments or installments as shall fall due subsequent to the cancellation of said contract or leasehold interest to be paid as provided in RCW 79.44.060, the same as if the assessments or installments thereof had been levied on the state's interest in said lands.

SEC. 10. Section 10, chapter 164, Laws of 1919 and RCW 79.44.100 are each amended to read as follows:

RCW 79.44.100 amended.

Whenever any such tide, state, school, granted or other lands situated within the limits of any assessing district, has been included within any local improvement district by such assessing district, and the contract, leasehold or other interest of any individual has been sold to satisfy the lien of such assessment for local improvement, the purchaser of such interest at such sale shall be entitled to receive from the state of Washington, on demand, an assignment of the contract, leasehold or other interest purchased by him, and shall assume, subject to the terms and conditions of the contract or lease, the payment to the state of the amount of the balance which his predecessor in interest was obligated to pay.

Assignment of lease or contract to purchasers at foreclosure sale.

SEC. 11. Section 11, chapter 164, Laws of 1919 and RCW 79.44.130 are each amended to read as follows:

RCW 79.44.130 amended.

The provisions of this chapter shall apply to all assessing districts as herein defined, any charter or ordinance provisions to the contrary notwithstanding.

Local provisions suspended.

SEC. 12. Section 12, chapter 164, Laws of 1919 and RCW 79.44.140 are each amended to read as follows:

RCW 79.44.140 amended.

The provisions of this chapter shall apply to all local improvements initiated after June 11, 1919, including assessments to pay the cost and expense of taking and damaging property by the power of eminent domain, as provided by law: *Provided*, That in case of eminent domain assessments, it shall not be necessary to forward notice of the intention to make such improvement, but the eminent domain commissioners, authorized to make such assessment,

Application of chapter—Eminent domain assessments.

shall, at the time of filing the assessment roll with the court in the manner provided by law, forward by registered or certified mail to the budget director and to the chief administrative officer of the agency using, occupying or having jurisdiction over the lands a notice of such assessment, and of the day fixed by the court for the hearing thereof: *Provided*, That no assessment against the state's interest in tidelands or harbor areas shall be binding against the state if the commissioner of public lands shall file a disapproval of the same in court before judgment confirming the roll.

RCW 87.03.025
amended.

SEC. 13. Section 2, chapter 180, Laws of 1919 as last amended by section 1, chapter 15, Laws of 1951, 2nd extraordinary session, and RCW 87.03.025 are each amended to read as follows:

Irrigation
districts, state
lands situated
in or taken
into.
Procedure—
Assessments,
collection.

Whenever public lands of the state are situated in or taken into an irrigation district they shall be treated the same as other lands, except as herein-after provided. The commissioner of public lands shall be served with a copy of the petition proposing to include such lands, together with a map of the district and notice of the time and place of hearing thereon, at least thirty days before the hearing, and if he determines that such lands will be benefited by being included in the district he shall give his consent thereto in writing. If he determines that they will not be benefited he shall file with the board a statement of his objections thereto.

Any public lands of the state which are situated within the boundaries of an irrigation district, but which were not included in the district at the time of its organization, may be included after a hearing as herein provided.

Whenever the commissioner or any interested person desires to have state public lands included in an existing district, he shall file a request to that effect in writing with the district board, which shall

thereupon fix a time and place for hearing the request and post notice thereof in three public conspicuous places in the district, one of which shall be at the place of hearing, at least twenty days before the hearing, and send by registered mail a copy of the notice to the commissioner. The notice shall describe the lands to be included and direct all persons objecting to such inclusion to appear at the time and place stated and present their objections. At the hearing the district board shall consider all objections and may adjourn to a later date, and by resolution determine the matter, and its determination shall be final: *Provided*, That no such lands shall be included in a district without the written consent of the commissioner of public lands.

Any public lands of the state situated in any irrigation district shall be subject to the provisions of the laws of this state relating to the collection of irrigation district assessments to the same extent and in the same manner in which lands of like character held under private ownership are subject thereto, but collection and payment of the assessments shall be governed solely by the provisions of chapter 79.44 RCW.

SEC. 14. There is added to chapter 164, Laws of 1919 and to chapter 79.44 RCW a new section to read as follows: New section.

The budget director shall adopt rules and regulations:

(1) Governing the preparation, certification, and submission of all notices and statements required by chapter 79.44 as now or hereafter amended;

(2) Authorizing and prescribing additional reports, records, and information necessary to achieve budgetary objectives in accordance with chapter 43.88 RCW and any appropriation hereafter made;

(3) Assuring the payment of all assessments properly chargeable to the state; and

Assessments
against public
lands, rules
and
regulations.

(4) Protecting the state against illegal or inequitable assessments.

Repeal.

SEC. 15. The following acts or parts of acts are hereby repealed: (1) Chapter 154, Laws of 1909; (2) section 1, chapter 58, Laws of 1953 and RCW 79.44-.150; and (3) section 2, chapter 58, Laws of 1953 and RCW 79.44.160.

Severability.

SEC. 16. If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

Passed the Senate March 5, 1963.

Passed the House March 3, 1963.

Approved by the Governor March 9, 1963.

CHAPTER 21.

[S. B. 121.]

MOTOR VEHICLES—USE TAX.

AN ACT relating to revenue and taxation; and amending section 82.12.045, chapter 15, Laws of 1961, and RCW 82.12.045.

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

RCW 82.12.045 amended.

SECTION 1. Section 82.12.045, chapter 15, Laws of 1961, and RCW 82.12.045 are each amended to read as follows:

Motor vehicle use tax. Collection by county auditor or director of licenses—Remittance.

In the collection of the use tax on motor vehicles, the tax commission may designate the county auditors of the several counties of the state as its collecting agents. Upon such designation, it shall be the duty of each county auditor to collect the tax at the time an applicant applies for the registration of, and transfer of title to, the motor vehicle, except in the following instances: (1) Where the applicant ex-