

utility have been reported to the State Legislature by the State Highway Commissioner.

Passed by the House February 1, 1909.

Passed by the Senate February 23, 1909.

Approved February 26, 1909.

CHAPTER 26.

[S. B. 29.]

LOCAL IMPROVEMENTS.

AN ACT relating to the collection of assessments for local improvements and amending section 1, of chapter 70, of the Session Laws of 1907, and declaring an emergency.

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

[Am'd. § 1.
ch. 70, p. 114,
L. '07]

SECTION 1. That section 1 of chapter 70 of the Session Laws of 1907 be and the same is hereby amended to read as follows: Section 1. That section 943 of Ballinger's Annotated Codes and Statutes of Washington, relating to assessments for local improvements, be amended to read as follows: Sec. 943. The city council is hereby authorized and empowered to order any work authorized by this chapter to be done upon the streets, alleys, avenues, highways and public places of such city. The expense or cost of improving and repairing, straightening or widening streets, sidewalks, alleys, squares or other public highways and places within the city, removing obstructions therefrom, grading, planking, paving, macadamizing, graveling and curbing the same and planting, setting out and cultivating of shade trees therein, and constructing gutters, culverts and sidewalks therein, shall be assessed as follows: The city council shall before grading, paving or other improvement of any street or alley, the cost of which is to be levied and assessed upon the property benefited, first pass a resolution or ordinance declaring its intention to make such improvement and stating in such resolution or ordinance the name of the street or alley to

Special
Assessments.

Resolution.

be improved, the points between which the said improvement is to be made, and the estimate of the cost of the same, and the cost of the same is to be assessed against the property (and included in the assessment district herein provided) and shall fix a time not less than ten days in which protests against such proposed improvement may be filed in the office of the city clerk. It shall be the duty of such clerk to cause such resolution to be published in the official newspaper of the city in at least two consecutive issues before the time fixed in such resolution for filing such protest, and affidavit of such publication shall be filed on or before the time fixed for such filing. If protests against the proposed improvement by the owners of more than two-thirds of the front feet of lots and lands abutting on such proposed improvement and included in the assessment district therein proposed be filed on or before the date fixed for such filing, the council shall not proceed further with the work unless six members of said council shall vote to proceed with such work. If no such protest is filed, or if such protest is filed and six councilmen shall vote to proceed with such work, the council shall at its next regular meeting proceed to consider the same, and shall then or at a subsequent time proceed to enact an ordinance for such improvement. By the provisions of such ordinance a local improvement district shall be established to be called "Local Improvement District No.," which shall include all the property fronting on the street to be improved between the points named in such resolution, to the distance back from such street, if platted in blocks, to the center of the blocks; if platted in lots, only to the center of each lot, and if not platted, to the distance of one hundred and twenty feet. Such ordinance shall provide that such improvement shall be made, and that the cost and expense thereof shall be taxed and assessed upon all the property in such local improvement district, which cost shall be assessed in proportion to the benefits derived by said improvement: *Provided*, That the city council may expend from the general fund for such purposes such sums as in

Notice.

Protests.

General fund.

their judgment may be fair and equitable in consideration of benefits accruing to the general public by reason of such improvements. The expense of all improvements in the space formed by the junction of two or more streets, or where one main street terminates in or crosses another main street, and also all necessary street crossing or crossings at corners or intersections of streets, and the expenses of establishing, building and repairing bridges in such city or any part thereof, may, at the option of the city council, be paid by such city, or may be assessed against the property in said improvement district, as the city council shall have provided in its resolution or ordinance declaring its intention to make such improvement; the expenses incurred in making and repairing sewers in any street, shall be paid by special assessment levied against the property benefited thereby. In all the streets constituting the water front of such city, or bounded on the one side by the property thereof, the expense of work done on that portion of said streets, from the center line thereof to the said water front, or to such property of the city bounded thereon, shall be paid for by such city, but no contract for any such work shall be given except to the lowest responsible bidder, and in the manner hereinafter provided. When any work or improvement mentioned in this section is done or made on one side of the center lines of such streets, avenues or public highways, the lots or portions of lots fronting on that side only shall be assessed to cover the expenses of said work according to the provisions of this chapter. Whenever any expenses or cost of work shall have been assessed on any lands or lots, the amount of said expenses or costs shall become a lien upon said lands or lots, which shall take precedence of all other liens except the lien of general taxes. Whenever the assessment on any such land or lots for the payment of the expenses or costs of such work shall become delinquent, the city treasurer of the city in which said lands or lots are situated shall certify the same to the county treasurer, who shall forthwith enter the amount of said assessment, together with any costs, penalties and in-

Water front
streets.

Assessments
delinquent.

County
treasurer to
collect.

terest thereon, on the general tax rolls of the county against the respective lands or lots affected, which amounts shall thereafter draw interest at the rate of fifteen per cent. per annum. The amounts assessed against any lands or lots for the expenses or cost of work as herein provided shall be collected in the same manner and by the same officers as general county and state taxes are collected, and said amounts shall be included in any certificate of delinquency that may be issued upon said lots or lands. In any suit for the foreclosure of such certificates of delinquency, if the court shall be satisfied that the work has been done or the material furnished which according to the true meaning and intent of this act would be properly chargeable upon any lot or land in said local improvement district, the judgment shall include such proportion of the value of such work or materials as would be chargeable against such lots or land, notwithstanding any informalities, irregularities or defects in any of the proceedings of such municipal corporation or its officers. The county treasurer shall account for and pay over to the city treasurer quarterly all moneys collected by him on account of said delinquent assessments, together with the interest thereon. In case any certificate of delinquency which includes any delinquent local assessment of a city of the third class shall be issued to the county, and the same shall be thereafter foreclosed, and the lots or lands described in said certificate of delinquency shall be sold, the county treasurer shall account for and pay over to the city treasurer the amount of such delinquent assessment and interest thereon up to the time of said sale: *Provided*, That if any lots or lands against which any delinquent local assessment has been entered on the county tax rolls shall be forfeited to the county for want of a bidder or bidders at the sale for delinquent taxes, and the said lots or lands shall thereafter be sold by the county, the proceeds of said sale shall first be applied to the payment of all general state and county taxes, with penalties, interest and costs of sale, and thereafter to the payment of the amount due to the city for

Irregularities,
not to
invalidate.

County to
pay city.

such delinquent local assessment, together with interest, and the surplus, if any shall remain, after the payment of the amounts due to the city, shall be covered into the county treasury.

Emergency. SEC. 2. An emergency exists and this act shall take effect immediately.

Passed by the Senate January 28, 1909.

Passed by the House February 24, 1909.

Approved March 2, 1909.

CHAPTER 27.

[S. B. 93.]

INSURANCE RECIPROCITY WITH OTHER STATES.

AN ACT to establish retaliation and reciprocation between this state and others of the United States as regards insurance companies of such respective states.

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

Insurance
reciprocity.

SECTION 1. When, by the laws of any other state, any taxes, fines, penalties, licenses, fees, deposits of money or securities, or other obligations or prohibitions are or would be imposed upon insurance companies of this state, or their agents, greater or more severe or unfavorable than are required by the laws of this state, then the same obligations and prohibitions of whatever kind and extent shall, in like manner for like purposes, be imposed upon all insurance companies of such state, and their agents, doing business or seeking to do business in this state.

Nations
included.

Insurance companies of other nations shall, under this section, be held as of the states where they have elected to make their general United States deposits and established their principal United States agencies.

Passed by the Senate February 11, 1909.

Passed by the House February 24, 1909.

Approved March 2, 1909.