

CHAPTER 53.

[H. B. 170.]

PAYMENT OF DELINQUENT PERSONAL TAXES IN
INSTALLMENTS.

AN ACT relating to the collection of personal property taxes, providing for the remission of interest and principal upon delinquent personal property taxes, providing for payment of delinquent personal property taxes in installments and declaring that this act shall take effect immediately.

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

County treasurer may accept agreements to pay personal taxes in installments.

Suspension of penalties and interest.

Unpaid balance may be paid in full at any time.

SECTION 1. At any time on or before the first day of March, 1934, the county treasurer of any county in the state is authorized and directed to accept from any person or corporation owning personal property in the state, upon which one or more payments or installments of personal property taxes are more than six (6) months delinquent, a signed agreement to apy [pay], first, the amount of the current taxes upon such property payable in the year 1934 and each year thereafter, and, secondly, not less than one-sixth ($\frac{1}{6}$) of the total taxes upon such personal property delinquent prior to the 31st day of May, 1934, suspending all penalties and interest upon said taxes to said date, on or before the 31st day of each May and the 30th day of each November thereafter until all such delinquent taxes are paid in full. Such agreement shall provide for the payment of interest at the rate of six per cent (6%) per annum from May 31st, 1934, upon the unpaid balance of such delinquent taxes and that such interest shall be paid with each installment under the agreement. Such agreement shall provide that any unpaid balance thereunder may at the election of such person or corporation be paid in full at any time, with interest thereon up to and including the day of payment. It shall further pro-

vide that in the event two successive payments of delinquent taxes are not paid on or before the date when due and/or in the event that any installment of taxes payable in the year 1934 or any year thereafter is not paid within twelve (12) months after the same shall become delinquent, the agreement shall become void and of no effect whatsoever. Upon the agreement becoming void the original tax and interest shall be restored, the principal payments made under the agreement shall be applied to the tax longest delinquent, interest paid under the agreement shall be applied to the interest upon such delinquent taxes, and the county shall institute distraint proceedings forthwith as provided by law in the event default shall be made as to the payment of personal property taxes covered by said agreement: *Provided*, The tax shall remain a first lien on the personal property until the agreement is fully paid and satisfied: *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, or will by reason of depreciation or obsolescence be inadequate to secure the amount of such delinquent taxes at all times during the period covered by such agreement, the county treasurer may refuse to enter into a signed agreement in accordance with terms of this act: *Provided, further*, That if after any such contract shall have been made, the county treasurer has reasonable grounds to believe that any personal property, upon which taxes have been levied and concerning which said contract has been made and taxes on which have not been paid in whole or in part, is about to be removed from the county where the same has been assessed or is about to be destroyed, sold or disposed of, or will by reason of

Agreement shall be void when.

Tax lien.

County treasurer

may refuse to enter into agreement when.

Abrogation
of agree-
ment.

§ 1, ch. 29,
Laws 1907.

Amount of
tax \$50 or
more.

Distrain-
proceedings
withheld.

Agreement
effective
when.

Contested
payments.

Tax com-
mission to
prepare
form of
agreement.

depreciation or obsolescence be inadequate to secure the amount of such delinquent taxes at all times during the period covered by such agreement, the county treasurer may by giving notice thereof in writing to the owner of said property elect to abrogate said agreement and distraint for any taxes remaining unpaid in which event said contract shall become void and inoperative. Nothing herein contained shall abrogate the terms and provisions of section 1, chapter 29, Laws of 1907 (sec. 11250, Rem. Rev. Stat.) and this act is expressly passed subject to the terms thereof: *Provided, further,* That the provisions of this act pertaining to the payment of taxes, pursuant to a signed agreement as hereinabove set forth, shall only be made when the delinquent personal property taxes for the year 1932 or prior years shall amount to fifty dollars (\$50.00) or more.

SEC. 2. The county treasurer shall[1] withhold distraint proceedings except as in this act provided upon the property so long as the signer of the agreement complies with the term[s] thereof.

SEC. 3. The agreement shall become effective upon the signing thereof accompanied by the payment of one (1) installment of delinquent taxes and interest, if any, and the payment of such portion of the current taxes as are then due and payable or delinquent.

SEC. 4. No person shall be entitled to the benefit of this act with respect to tax payments which are being, or which shall hereafter be contested: *Provided, however,* Should any such contest be dismissed during the life of this act and contestant pays all costs incurred such dismissing contestant shall be entitled to the benefits of this act.

SEC. 5. The tax commission of the State of Washington shall prepare a form of agreement which

shall embody the provisions of sections 1 to 5 inclusive of this act and the county treasurer shall use such form in all cases hereunder.

SEC. 6. In case any part or portion of this act shall be held unconstitutional, such holding shall not affect the validity of this act as a whole or any other part or portion of this act not adjudged unconstitutional.

Invalidity of part shall not affect balance.

SEC. 7. This act is necessary for the immediate support of the state government and the existing public institutions of the state and shall take effect immediately.

Effective immediately.

Passed the House December 30, 1933.

Passed the Senate January 11, 1934.

Approved by the Governor January 17, 1934.

CHAPTER 54.

[S. H. B. 215.]

SURVEY OF NATURAL, AGRICULTURAL AND INDUSTRIAL RESOURCES.

AN ACT relating to the natural, agricultural and industrial resources of the state, providing for surveys thereof and plans for conservation, development and utilization of the same; the planning of public works; creating a state planning council, defining the powers and duties thereof, and declaring an emergency.

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

SECTION 1. There is hereby created an agency to be known as the Washington State Planning Council, consisting of nine (9) members to be appointed by the Governor. The members shall be selected without regard to political affiliation, and they shall serve without compensation but shall be repaid actual and necessary expenses incurred in the performance of their duties. The terms of the members first appointed shall be three (3) for the

Council created.

Non-partisan.

Serve without compensation.

Terms.