

CHAPTER 156.

[H. B. 251.]

TAX LITIGATION.

AN ACT repealing chapter 10, Laws of 1933, entitled "An Act relating to taxation; providing for the settlement and compromise of litigation in connection therewith; repealing all acts and parts of acts in conflict therewith; and declaring that this act shall take effect immediately."

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

SECTION 1. That chapter 10, Laws of 1933 (section 11315-8a of Remington's Revised Statutes), be and the same is hereby repealed.

Passed the House February 21, 1941.

Passed the Senate March 13, 1941.

Approved by the Governor March 21, 1941.

CHAPTER 157.

[H. B. 254.]

IRRIGATION DISTRICTS.

AN ACT relating to irrigation districts, imposing certain duties on their officers, exempting certain of their property from taxation, providing for the assessment and taxation of property sold or contracted to be sold thereby, and amending section 22, pages 683 to 684, Laws of 1889-1890, as amended (section 7440 of Remington's Revised Statutes).

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

SECTION 1. That section 22, pages 683 to 684, Laws of 1889-1890, as amended (section 7440 of Remington's Revised Statutes), be amended to read as follows:

Section 22. The Board of Directors shall in each year before said roll is delivered by the Secretary to the respective County Treasurers, levy an assess-

Statute
repealed.

Amend-
ments.

Board to
levy.

ment sufficient to raise the ensuing annual interest on the outstanding bonds, and all payments due or to become due in the ensuing year to the United States or the State of Washington under any contract between the district and the United States or the State of Washington accompanying which bonds of the district have not been deposited with the United States or the State of Washington as in this act provided. Beginning in the year preceding the maturity of the first series of the bonds of any issue, the Board must from year to year increase said assessment for the ensuing years in an amount sufficient to pay and discharge the outstanding bonds as they mature. Similar levy and assessment shall be made for the expense fund which shall include operation and maintenance costs for the ensuing year. The Board shall also at the time of making the annual levy, estimate the amount of all probable delinquencies on said levy and shall thereupon levy a sufficient amount to cover the same and a further amount sufficient to cover any deficit that may have resulted from delinquent assessments for any preceding year. The Board shall also, at the time of making the annual levy, estimate the amount of the assessments to be made against lands owned by the district, including local improvement assessments, and shall levy a sufficient amount to pay said assessments. All lands owned by the district shall be exempt from general state and county taxes: *Provided, however,* That in the event any lands, and any improvements located thereon, acquired by the district by reason of the foreclosure of irrigation district assessments, shall be by said district resold on contract, then and in that event, said land, and any such improvements, shall be by the County Assessor immediately placed upon the tax rolls for taxation as real property and shall become subject to general property taxes from and after the date of said con-

Assessment
to cover
interest and
payments.

Assessment
to pay at
maturity.

Assessment
to meet de-
linquencies.

To pay
L. I. D.

Exemption.

Proviso.

tract, and the Secretary of the said irrigation district shall be required to immediately report such sale within ten days from the date of said contract to the County Assessor who shall cause the property to be entered on the tax rolls as of the first day of January following.

To levy for surplus fund.

Purposes.

Special funds.

Proviso.

Secretary accountable.

Assessment roll delivered to County Treasurer.

The Board may also at the time of making the said annual levy, levy an amount not to exceed twenty-five per cent of the whole levy for the said year for the purpose of creating a surplus fund. This fund may be used for any of the district purposes authorized by law. The assessments, when collected by the County Treasurer, shall constitute a special fund, or funds, as the case may be, to be called respectively, the "Bond Fund of.....Irrigation District," the "Contract Fund of.....Irrigation District," the "Expense Fund of.....Irrigation District," the "Coupon Warrant Fund of.....Irrigation District," the "Surplus Fund of.....Irrigation District": *Provided*, That in districts acting as fiscal agent for the United States or the State of Washington such assessments may also be paid to the Secretary of such districts when so authorized by the Board of Directors and under such rules and regulations as the Board may adopt. The Secretary shall issue a receipt for such payments and shall be accountable on his official bond for the safe keeping of such funds and shall remit the same at least once each month to the Treasurer of the county wherein the land is located on which payment was made. Upon receipt of such funds the County Treasurer shall issue his official receipt therefor in like manner as though payment had been made direct to him by the land owner.

If the annual assessment roll of any district has not been delivered to the County Treasurer on or before the 15th day of January in the year 1927, and in each year thereafter, he shall notify the

Secretary of the district by registered mail that said assessment roll must be delivered to the office of the County Treasurer forthwith. If said assessment roll is not delivered within ten days from the date of mailing of said notice to the Secretary of the district, or if said roll when delivered is not equalized and the required assessments levied as required by law, or if for any reason the required assessment or levy has not been made, the County Treasurer shall immediately notify the Board of County Commissioners of the county in which the office of the Board of Directors is situated, and said Board of County Commissioners shall cause an assessment roll for the said district to be prepared and shall equalize the same if necessary and make the levy required by this chapter in the same manner and with like effect as if the same had been equalized and made by the said Board of Directors, and all expenses incident thereto shall be borne by the district. In case of neglect or refusal of the Secretary of the district to perform the duties imposed by law, then the Treasurer of the county in which the office of the Board of Directors is situated must perform such duties, and shall be accountable therefor, on his official bond, as in other cases.

County Commissioners may prepare roll.

Make levy.

Treasurer may perform duties of Secretary.

At the time of making the annual levy in the year preceding the final maturity of any issue of district bonds, the Board of Directors shall levy a sufficient amount to pay and redeem all bonds of said issue then remaining unpaid. All surplus remaining in any bond fund after all bonds are paid in full must be transferred to the surplus fund of the district.

Directors to make final levy.

Surplus.

Any surplus moneys in the surplus fund or any surplus moneys in the bond fund when so requested by the Board of Directors shall be invested by the Treasurer of said county under the direction of said Board of Directors in United States gold bearing

Investment.

Restriction.

bonds or bonds of the State of Washington, or any bonds pronounced by the Treasurer of the State of Washington as valid security for the deposit of public funds, and in addition thereto any bonds or warrants of said district, all of which shall be kept in the surplus fund until needed by the district for the purposes authorized by law.

Passed the House February 17, 1941.

Passed the Senate March 13, 1941.

Approved by the Governor March 21, 1941.

CHAPTER 158.

[H. B. 320.]

SPECIAL ATTORNEY FOR GRAND JURIES.

AN ACT relating to prosecution for public offenses, and amending section 14 of chapter 28 of the Laws of 1891 (section 2032 of Remington's Revised Statutes).

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

Amendments.

SECTION 1. That section 14 of chapter 28 of the Laws of 1891 (section 2032 of Remington's Revised Statutes) be amended to read as follows:

Superior Court to appoint attorney for grand jury.

Section 14. The Superior Court in each county shall appoint an attorney to attend on the grand jury for the purpose of examining witnesses and giving it such advice as it may ask. The Court shall provide a reasonable attorney's fee for such services to be paid from the county current expense fund. Such attorney shall not be subject in any way to the authority of the Prosecuting Attorney and in cases where such an attorney is appointed, the Prosecuting Attorney shall have no power to act or intervene.

Duties.

Compensation.

Not subject to Prosecuting Attorney.

Passed the House February 24, 1941.

Passed the Senate March 12, 1941.

Approved by the Governor March 21, 1941.