

CHAPTER 111.

[H. B. 138.]

DIKING DISTRICTS.

AN ACT relating to diking districts, and amending Chapter CXVII of the Laws of 1895 by adding three new sections, to be known as Sections 36-1, 36-2 and 36-3, and providing that the act shall take effect immediately.

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

SECTION 1. That chapter CXVII of the Laws of 1895 be amended by adding thereto a new section, to be known as section 36-1, (section 4286-1 of Remington's Compiled Statutes) to read as follows:

Section 36-1. Whenever any diking district assessments levied under this act shall remain unpaid for a period of four years from the date when such assessment becomes due and payable, the diking district, through its commissioners, is authorized to purchase a certificate of delinquency for such assessment and to foreclose the same, for the benefit of the diking district, in the same manner as an individual is authorized under the law to purchase and foreclose certificate of delinquency for county taxes. After acquiring title to any such lands through such foreclosure proceedings, the diking district, through its commissioners, may offer for sale and sell all, or any part, of such lands, in the same manner as counties are authorized to offer for sale and sell lands acquired by counties through delinquent tax foreclosure sales; and to issue a deed of conveyance therefor to the purchaser, executed by the commissioners of the diking district in behalf of the district, and attested by the clerk of the district. All revenue derived by the diking district from the sale of any such lands shall be first used for the redemption of any bonds and interest outstanding against said diking district which is due

Adds § 4286-1
to Rem.
Comp. Stat.

Unpaid as-
sessment,
certificates
of delin-
quency pur-
chased by
district.

Lands ac-
quired may
be sold by
commission-
ers.

Revenues
derived used
to redeem
bonds.

and payable, and the remainder thereof, if any, shall be applied to the payment of maintenance warrants, or other indebtedness, of the district, which is due and owing, in the priority deemed best by the board of diking commissioners.

Remainder applied to payment of maintenance warrants.

SEC. 2. That chapter CXVII of the Laws of 1895 be amended by adding thereto a new section, to be known as section 36-2, (section 4286-2 of Remington's Compiled Statutes) to read as follows:

Adds § 4286-2 to Rem. Comp. Stat.

Section 36-2. For the purpose of raising funds to purchase certificates of delinquency each diking district is authorized to levy an annual assessment upon the acreage contained within the diking district at the same time and in the same manner as other assessments of the district are levied; and for the purpose of raising funds to purchase certificates of delinquency upon delinquent diking district assessments during the year 1929, each diking district is authorized to issue emergency warrants, the payment and redemption of which shall be provided for at regular annual meeting in the year 1929; and thereafter all amounts raised for the purchase of delinquent diking assessment certificates shall be provided for at the regular annual meeting set for such purpose.

Funds to purchase delinquent certificates raised by levy of annual assessment.

Certificates of delinquency purchased in 1929 by emergency warrants.

SEC. 3. That chapter CXVII of the Laws of 1895 be amended by adding thereto a new section, to be known as section 36-3, (section 4286-3 of Remington's Compiled Statutes) to read as follows:

Adds § 4286-3 to Rem. Comp. Stat.

Section 36-3. That any and all lands purchased and acquired by the diking district through foreclosure of delinquent assessment certificates shall, so long as owned by, or until sold by, such diking district, be exempt from general state and county taxes.

Lands purchased by district exempt from general taxation.

SEC. 4. This act is necessary for the immediate preservation of the public peace, health and safety,

Effective immediately.

support of the state government and its existing public institutions and shall take effect immediately.

Passed the House February 8, 1929.

Passed the Senate March 6, 1929.

Approved by the Governor March 14, 1929.

CHAPTER 112.

[H. B. 213.]

INVENTORY AND APPRAISEMENT OF PROPERTY OF DECEASED PERSONS.

AN ACT relating to the inventory and appraisement of the property of the estates of deceased persons and amending Section 95 of Chapter 156 of the Laws of 1917.

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

SECTION 1. That section 95 of chapter 156 of the Laws of 1917, page 668 (section 1465 of Remington's Compiled Statutes), be amended to read as follows:

Section 95. Every executor or administrator shall make and return, upon oath, into the court, within one month after his appointment, a true inventory of all of the property of the estate which shall have come into his hands, and within thirty days after filing such inventory he shall make application to the court to appoint three disinterested persons to appraise the property so inventoried, and it shall be the duty of the court to appoint such appraisers. Such appraisers shall receive as compensations for their services each such an amount as to the court shall seem just and reasonable not to exceed \$5.00 per day for the time spent in making such appraisement: *Provided*, That in all estates where an inheritance tax is payable, the court may fix the compensation of each appraiser at such an amount as the court may deem just and reasonable. If any part of the estate shall be in another county

Amends
§ 1465 Rem.
Comp. Stat.

Executor or
administrator
to file
inventory.

Court to
appoint
appraisers.

Compensa-
tion \$5.00
per day.

Where in-
heritance
payable
court may
fix com-
pensation.