

## CHAPTER 170.

[S. B. 205.]

## ASSESSMENTS FOR LOCAL IMPROVEMENTS.

AN ACT relating to assessments for local improvements, and amending section 9393 of Remington's Compiled Statutes.

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

SECTION 1. That section 9393 of Remington's Compiled Statutes be, and the same is hereby amended to read as follows:

Section 9393. *Local Assessments Included in Certificate of Delinquency.*

The holder of any certificate of delinquency for general taxes shall, before commencing any action to foreclose the lien of such certificate, pay in full all local assessments or installments thereof outstanding against the whole or any portion of the property included in such certificate of delinquency, or, he may elect to proceed to acquire title to such property subject to certain or all local assessments a lien thereon, in which case, the complaint, decree of foreclosure, order of sale, sale, certificate of sale and deed shall so state. If such holder shall pay such local assessments, he shall be entitled to fifteen per cent interest per annum on the amount of the delinquent assessments or delinquent installments thereof so paid, from date of payment.

It shall be the duty of the county treasurer to mail a copy of the published summons within fifteen days after the first publication thereof to the treasurer of each city or town within which any property involved in a tax foreclosure is situated, but the treasurer's failure to do so shall not affect the jurisdiction of the court nor the priority of the tax sought to be foreclosed. In any case where any property shall be struck off to or bid in by the county at any sale for general taxes, and such property shall sub-

Amends  
§ 1023,  
Pierce's  
Code.

Holder of  
certificate  
may pay  
local  
assessments  
outstanding.

He may  
acquire  
title  
subject to  
assessments.

Deed.

Rate of  
interest  
allowed  
holder  
paying  
assessments.

Copy of  
summons to  
treasurer  
of each  
town or  
city where  
property  
situated.

Not juris-  
dictional.

Sale to  
county for  
general  
taxes.

sequently be sold by the county, the proceeds of such sale shall first be applied to discharge in full the lien or liens for general taxes for which the same was sold, and the remainder, or such portion thereof as may be necessary, shall be paid to the city to discharge all local assessment liens upon such property, and the surplus, if any, shall be distributed among the proper county funds: *Provided*, That in any case where property subject to local improvement assessments, or taken over by a city or town on foreclosure of local improvement assessments, shall have been struck off to or bid in by any county at a sale for general taxes, the city or town levying such assessments may, at any time before resale by the county, redeem such property from the lien of general taxes upon payment of the face of such taxes with costs without penalty or interest: *Provided, further*, That where any city or town shall have bid in any property on sale for local improvement assessments, such city or town may redeem the property so bid in from the lien of any outstanding general taxes, where no certificates of delinquency have been issued to private persons, upon payment of the face of such taxes with costs, without penalty or interest.

Subsequent sale by county.

Order of distribution of proceeds.

Foreclosure by municipality for local assessments or sold to county for general taxes:

City may redeem before re-sale by county: conditions.

When city may redeem without paying penalty or interest.

Passed the Senate December 31, 1925.

Passed the House January 6, 1926.

Approved by the Governor January 18, 1926.