

the bid which he deems best in view of the requirements of the particular estate. The court may thereupon direct a sale to the bidder whose bid is deemed best by the court and a sale made pursuant to such direction shall need no confirmation: *Provided, however,* That the court shall consider the net realization to the estate in determining the best bid.

**NOTE:** See also section 2, chapter 106, Laws of 1967 ex. sess.

Effective date. Sec. 19. The provisions of this act shall take effect on July 1, 1967.

Passed the House March 9, 1967.

Passed the Senate March 9, 1967.

Approved by the Governor March 21, 1967.

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CHAPTER 169.

[Engrossed House Bill No. 369.]

IRRIGATION DISTRICTS.

AN ACT relating to irrigation districts; amending section 22, page 683, Laws of 1889-90, as last amended by section 1, chapter 157, Laws of 1941 and RCW 87.03.260; amending section 24, page 684, Laws of 1889-90, as last amended by section 3, chapter 171, Laws of 1939 and RCW 87.03.270; and adding a new section to chapter 87.03 RCW.

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

RCW 87.03.260 amended.

Section 1. Section 22, page 683, Laws of 1889-90, as last amended by section 1, chapter 157, Laws of 1941, and RCW 87.03.260 are each amended to read as follows:

Irrigation districts. Levies, amount—Special funds—Failure to make levy, procedure.

The board of directors shall in each year before said roll is delivered by the secretary to the respective county treasurers, levy an assessment 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 contract, 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.

Irrigation districts. Levies, amount—Special funds—Failure to make levy, procedure.

The board may also at the time of making the said annual levy, levy an amount not to exceed twenty-five percent 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".

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.

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.

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 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.

Sec. 2. Section 24, page 684, Laws of 1889-90, as last amended by section 3, chapter 171, Laws of 1939, and RCW 87.03.270 are each amended to read as follows:

RCW 87.03.270  
amended.

The assessment roll, before its equalization and adoption, shall be checked and verified as to descriptions and ownerships, with the county treasurer's land rolls. On or before the fifteenth day of January in each year the secretary must deliver the assessment roll or the respective segregation thereof to the county treasurer of each respective county in which the lands therein described are located, and

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**Irrigation districts—Assessments, when delinquent—Notice—Collection—Additional fee for delinquency.**

said assessments shall become due and payable on the fifteenth day of February following.

One-half of all assessments on said roll shall become delinquent on the first day of June following the filing of the roll unless said one-half is paid on or before the thirty-first day of May of said year, and the remaining one-half shall become delinquent on the first day of December following, unless said one-half is paid on or before the thirtieth day of November. All delinquent assessments shall bear interest at the rate of ten percent per annum from the date of delinquency until paid.

Within twenty days after the filing of the assessment roll as aforesaid the respective county treasurers shall each publish a notice in a newspaper published in their respective counties in which any portion of the district may lie, that said assessments are due and payable at the office of the county treasurer of the county in which said land is located and will become delinquent unless paid as herein provided. Said notice shall state the dates of delinquency as fixed in this act and the rate of interest charged thereon and shall be published once a week for four successive weeks.

Upon receiving the assessment roll the county treasurer shall prepare therefrom an assessment book in which shall be written the description of the land as it appears in the assessment roll, the name of the owner or owners where known, and if assessed to the unknown owners, then the word "unknown", and the total assessment levied against each tract of land. Proper space shall be left in said book for the entry therein of all subsequent proceedings relating to the payment and collection of said assessments.

Upon payment of any assessment the county treasurer must enter the date of said payment in said assessment book opposite the description of the

land and the name of the person paying and give a receipt to such person specifying the amount of the assessment and the amount paid with the description of the property assessed. On all assessments levied prior to the time this amendatory act takes effect the county treasurer shall collect the interest and penalty upon delinquent assessments in accordance with the law in effect at the time such assessments were levied; and on all assessments levied after this amendatory act takes effect it shall be the duty of the treasurer to collect the interest provided by this amendatory act.

It shall be the duty of the county treasurer of the county in which any land in the district is located to furnish upon request of the owner, or any person interested, a statement showing any and all assessments levied as shown by the assessment roll in his office upon land described in such request, and all statements of general taxes covering any land in the district shall be accompanied by a statement showing the condition of irrigation district assessments against such lands: *Provided*, That the failure of the county treasurer to render any statement herein required of him shall not render invalid any assessments made by any irrigation district or proceedings had for the enforcement and collection of irrigation district assessments pursuant to this act.

It shall be the duty of the county treasurer of any county, other than the county in which the office of the board of directors is located, to make monthly remittances to the county treasurer of the county in which the office of the board of directors is located covering all amounts collected by him for the irrigation district during the preceding month.

The provisions of this act with respect to delinquency and interest to be charged shall apply to all assessments now delinquent as well as to all assess-

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ments becoming delinquent hereafter, and it shall be the duty of the respective county treasurers to collect interest at said rate of ten percent per annum without regard to the date of levy or delinquency: *Provided*, That upon redemption from any certificate of sale other than certificates of sale held by an irrigation district the county treasurer shall collect interest at the rate prescribed in such certificate of sale.

When the county treasurer collects a delinquent assessment, in addition to any other amounts due by reason of the delinquency, he shall collect an additional sum of one dollar, which shall be deposited to the county current expense fund to the credit of the treasurer's office.

New section.

Sec. 3. There is added to chapter 87.03 RCW a new section to read as follows:

Secretary as collection agent—When Bond—Procedure.

Notwithstanding the provisions of RCW 87.03.260, 87.03.270, 87.03.440 and 87.03.445 the board of directors of any district acting as fiscal agent for the United States or the state of Washington for the collection of any irrigation charges may authorize the secretary of the district to act as the exclusive collection agent for the collection of all nondelinquent irrigation assessments of the district pursuant to such rules and regulations as the board of directors may adopt.

When the secretary acts as collection agent, his official bond shall be of a sufficient amount as determined by the board of directors of the district to cover any amounts he may be handling while acting as collection agent, in addition to any other amount required by reason of his other duties.

The assessment roll of such district shall be delivered to the county treasurer in accordance with the provisions of RCW 87.03.260 and 87.03.270 and the assessment roll shall be checked and verified by the county treasurer as provided in RCW 87.03.270.

After the assessment roll has been checked and verified by the county treasurer, the secretary of the district shall proceed to publish the notice as required under RCW 87.03.270; except that the notice shall provide that until the assessments and tolls become delinquent on December 1st they shall be due and payable in the office of the secretary of the district.

When the secretary of such district receives payments, he shall issue a receipt for such payments and shall be accountable on his official bond for the safekeeping of such funds and shall remit the same, along with an itemized statement of receipts, at least once each month to the county treasurer wherein the land is located on which the payment was made.

When the county treasurer receives the monthly statement of receipts from the secretary, he shall enter the payments shown thereon on the assessment roll maintained in his office.

On the first day of December of each year it shall be the duty of the secretary to transmit to the county treasurer the delinquency list which shall include the names, amounts and such other information as the county treasurer shall require, and thereafter the secretary shall not accept any payment on the delinquent portion of any account. Upon receipt of the list of delinquencies, the county treasurer shall proceed under the provisions of this chapter as though he were the collection agent for such district to the extent of such delinquent accounts.

Passed the House February 22, 1967.

Passed the Senate March 7, 1967.

Approved by the Governor March 21, 1967.