

## CHAPTER LXXI.

[H. B. No. 415.]

PROVIDING FOR THE ASSESSMENT AND COLLECTION OF  
TAXES IN CITIES OF FIRST CLASS.

AN ACT providing for the assessment and collection of taxes of cities of the first class and specifying the duties of certain county officers in regard thereto, and declaring an emergency.

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

SECTION 1. It shall be the duty of the county assessor in each county in which there is a city of the first class, as soon as the county and state boards of equalization have finally fixed the valuation of the property in such county for state and county taxation in each year, to certify to the city comptroller of each city of the first class in such county a summary of the valuation of all real estate and personal property in such city, or subject to taxation therein, as shown by the assessment roll of such county, as finally fixed by the said boards, and also a list of all residents of such city liable to pay a poll tax. It shall be the duty of the county assessor in making up his assessment roll for the county to place the property within the limits of any such city subject to taxation therein in as compact a form as practicable on said roll, so that the city taxes may be extended in the same manner as state and county taxes are extended, and that portion of said assessment roll embracing persons and property subject to taxation in such city shall constitute also the assessment roll of such city of the first class for the levy and collection of the taxes thereof. When by reason of a change in the boundaries of any such city or otherwise, the rate of taxation is required to differ in different districts thereof, the real and personal property in each district shall be properly segregated for that purpose, and such segregation shall duly appear in the summary certified as aforesaid.

SEC. 2. The city council of each city of the first class shall within thirty days after receiving the certificate of the county assessor, as provided in the preceding section, by ordinance in each year fix the rate of taxes to be levied

Council to fix  
rate of taxes.

and levy the taxes upon all taxable property, both real and personal, in such city, or subject to taxation therein, as shown by said roll, needed to raise sufficient revenue to carry on the different departments of the municipal government thereof for one year, which year shall be the fiscal year (to be designated in the ordinance) fixed by the charter of such city, and shall be either the current or ensuing fiscal year as required by such charter, or, in the absence of a charter requirement, as such ordinance shall provide. Any other general taxes authorized by the charter of such city to be levied with the annual tax levy may be included in such levy.

Clerk to  
certify.

SEC. 3. The city council shall cause the city clerk to certify a copy of the ordinance making such levy to the county auditor, or other officer authorized to extend state and county taxes, who shall extend the same upon the general assessment roll of such county in the same manner and at the same time that he extends the levy for state and county purposes, and shall in turn certify the same to the county treasurer, who shall proceed to collect such taxes in the same manner and at the same time and with the same power to enforce payment as in the case of state and county taxes. All city taxes may be extended in one column without distinguishing the various funds or purposes for which the same are levied, and a copy of the ordinance making the levy for such city shall be recorded in full in each book making up the assessment roll.

County  
treasurer  
collector  
of city taxes.

SEC. 4. The county treasurer of each county in which there is or shall be a city of the first class is hereby constituted *ex officio* collector of city taxes of such city, and before entering upon the duties of his office he shall execute in favor of such city and file with the clerk thereof a good and sufficient bond in an amount equal to that of the bond required of him as county treasurer, such bond to be approved by the mayor of such city, or other authority thereof by whom the bond of the city treasurer is required

Bond.

City treasurer.

to be approved. All special assessments and special taxation for local improvements assessed on property benefited shall be collected by the city treasurer except as otherwise provided by this act.

SEC. 5. All such city taxes and poll taxes collected shall belong to such city, and the county treasurer shall turn over all such taxes so collected to the city treasurer on the first Monday in each month, and take a receipt therefor in duplicate, and at the same time he shall certify to the city comptroller the amounts of taxes so collected, and turn over and deliver with such certificate one copy of the receipt of the city treasurer therefor. The county treasurer shall also render to the city comptroller on each Monday between the first day of January and the first day of May a statement of all taxes collected for such city during the preceding week.

Time for turning over city taxes.

SEC. 6. All taxes of any such city assessed under the provisions of this act becoming delinquent shall be collected and enforced by the same officers and in the same manner as delinquent county and state taxes now are or may hereafter be collected and enforced. Any real property sold to the county for state, county and city taxes shall be held by the county for the common benefit of the county and city in proportion to the equitable interest of each in the taxes, costs and expenses for which the same were sold. All provisions of law relating to discount on state and county taxes and penalties, interest and costs thereon and the times when the same become due, payable or delinquent shall apply to city taxes levied under authority of this act.

Delinquent taxes.

SEC. 7. All delinquent taxes now or hereafter owing to any city not levied as provided in this act shall be collected and enforced in the manner provided by the charters of the respective cities by which the same were levied.

SEC. 8. The assessment roll of the county made as herein provided shall be deemed and held to be also the assessment roll of any city of the first class therein, and in cases where the charter of any such city requires delinquent assessments for local improvements, or any special taxes or assessments whatever to be entered on the annual tax roll of such city, the city treasurer shall from time to time certify the same, together with the accumulated penalties and interest thereon, to the county treasurer, who shall enter the same on the general county assessment roll against the

Assessment roll of county to be assessment roll of city.

property so taxed or assessed in a separate column head, "Delinquent local assessments, city of ....., " in the manner directed by such charter, and the same shall be a part of the tax due on such property and with interest shall be collected as other taxes, separate account being kept thereof, and if not paid within the time fixed for the payment of other taxes, shall be collected as other taxes are collected, together with the additional charges, penalties and interests authorized to be charged and collected on other delinquent taxes; and all other proceedings shall be taken thereon as if the same were originally a part of the general tax assessed against such property.

SEC. 9. This act shall supersede all conflicting provisions of law or charters of cities of the first class relating to the assessment, equalization and collection of general taxes for municipal purposes, and no such city board of equalization shall exercise any jurisdiction for the equalization of property for general city taxes: *Provided*, That in any city whose charter requires the annual tax levy to be made between April 1st and August 1st, a tax levy shall be made in the year 1893 in the manner provided by such charter, and all proceedings in relation to the assessment, equalization, levy and collection of city taxes therein to be levied prior to August first, 1893, shall be taken and completed as if this act had not been passed; but another tax levy for such city shall be made in the year 1893 at the time and in the manner required by this act for the fiscal year next succeeding the year for which the levy first mentioned is made.

Compensation  
of county  
treasurer.

SEC. 10. Each city of the first class shall pay to the county treasurer for duties performed by him in collection of city taxes a salary of five hundred dollars per year, payable monthly from the treasury of such city, as other salaries are paid, which salary shall be in addition to the salary otherwise provided by law. Each city shall also pay the county one thousand dollars per annum for clerk hire.

Emergency.

SEC. 11. Whereas, great public inconvenience results from the payment of separate taxes to the authorities of cities of the first class, and the expense of separate assessments for such cities and for counties is oppressive: there-

fore, an emergency exists for the immediate effect of this act, and therefore the same shall be in force from and after its passage.

Approved March 9, 1893.

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## CHAPTER LXXII.

[S. B. No. 237.]

### PROVIDING FOR ASSESSMENT OF TAXES IN MUNICIPAL CORPORATIONS OF THE THIRD AND FOURTH CLASS.

AN ACT to provide for the assessment and collection of taxes in municipal corporations of the third and fourth class in the State of Washington, and declaring an emergency.

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

SECTION 1. That all taxes levied for municipal purposes by municipal corporations of the third and fourth class shall be assessed and collected in the manner hereinafter provided.

SEC. 2. For the purpose of assessment of all property in said municipal corporations the county assessor of the county wherein such corporation is situated shall be *ex officio* assessor.

SEC. 3. For the purpose of collection of all taxes levied by said municipal corporations for municipal purposes, the county treasurer of the county wherein such corporation is situated shall be *ex officio* tax collector.

SEC. 4. The assessment of said property shall be made by said assessor at the same time and in the same manner, and the property shall be listed and described in its proper order as to numerical arrangement on the rolls as the assessment is made and entered of the other property in the county. Said property shall be listed in its proper numerical order on the general assessment rolls of the county, and the assessor shall note on such roll[s] the fact that such property is situated in the town of ..... (stating the

City and county assessment to be made at same time.