

Partial  
invalidity.

SEC. 4. If any section or part or provision of this act be held or adjudged void or unconstitutional, such holding or adjudication shall not affect any other section or part or provision not held or adjudged to be void or unconstitutional.

Effective  
immediately.

SEC. 5. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate January 23, 1933.

Passed the House January 24, 1933.

Approved by the Governor January 27, 1933.

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## CHAPTER 10.

[S. B. 61.]

### COMPROMISE OF TAX SUITS.

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:*

Power to  
compromise.

SECTION 1. Whenever any action shall be commenced, or is pending, involving the valuation of property made by state or county officials for taxation purposes, in which action a reduction is sought of the assessed valuation of the property and the taxes levied thereon, or recovery of taxes paid under protest, the board of county commissioners and the prosecuting attorney of any county involved in such litigation may settle and compromise the same and agree with the plaintiff taxpayer as to the valuation of the property for taxation purposes for the year or years involved in the litigation and the amount of taxes and interest, if any, which shall

be due thereon. Before any such settlement or compromise is consummated the terms thereof shall be submitted to the court in which the action is pending, and if the court shall find, upon evidence submitted, that such settlement is fair and just and in the public interest, judgment or decree shall be entered accordingly; otherwise, the settlement shall not be consummated: *Provided*, That if there shall be more than one county defendant in any such suit or action the settlement and compromise may be made between the plaintiff taxpayer and one or more of the counties defendant less than all, and in such case the settlement and compromise shall be without prejudice to the contentions of the plaintiff taxpayer and the counties defendant who do not join therein, and as to them such suit or action shall proceed as if no settlement or compromise had been made with the other counties defendant: *Provided further*, That the amount of any judgment in favor of such taxpayer for refund of taxes theretofore paid and unsatisfied at the time of the proposed settlement and compromise, may be offset against the amount of any taxes that will become due the defendant county or counties under the terms of the settlement, and the agreed judgment or decree shall so provide.

Approval  
of court  
necessary.

Compromise  
with one  
county does  
not preju-  
dice others.

Refund may  
be offset  
against  
taxes to  
become due.

SEC. 2. That all acts and parts of acts in conflict herewith be, and the same are hereby, repealed.

Acts in con-  
flict repealed.

SEC. 3. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions and shall take effect immediately.

Effective  
immediately.

Passed the Senate January 19, 1933.

Passed the House January 30, 1933.

Approved by the Governor February 1, 1933.