

Proviso.

are each repealed: *Provided*, That this initiative shall not in any way affect the membership, districts or other organization of the thirty-fifth legislature nor abolish nor shorten any term of office of any member of the Legislature commenced prior to the effectiveness of this initiative.

Filed in the office of the Secretary of State February 16, 1956.

Passed by vote of the people November 6, 1956 at the general election.

Proclamation signed by the Governor December 6, 1956.

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CHAPTER 6

[ S. B. 18. ]

REFUNDS OF ILLEGALLY COLLECTED TAXES

AN ACT relating to refund of taxes illegally collected pursuant to chapter 253, Laws of 1955, providing an appropriation and declaring an emergency.

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

Refund ordered.

SECTION 1. All taxes illegally collected pursuant to chapter 253, Laws of 1955, which have not heretofore been refunded, plus six percent of the amount thereof in lieu of interest, shall be refunded as hereinafter provided without regard to whether payment of such taxes was made under protest.

Determining refund.

SEC. 2. Each county treasurer shall compute the amount of such illegally collected taxes with respect to each separate listing of property and shall add to each amount six percent thereof. The total amount computed in the manner hereinbefore prescribed shall be the amount to be refunded as hereinafter provided for.

Chapter 253 refund fund.

SEC. 3. For purposes of carrying out the provisions of this act there is hereby created in the of-

fice of each county treasurer a fund which is hereby designated as the chapter 253 refund fund.

SEC. 4. On or before the 15th day of February, 1957, each county treasurer shall determine the amount of taxes illegally collected for the general fund and the building fund of each school district within his county pursuant to chapter 253, Laws of 1955, which have not heretofore been refunded, and shall forthwith notify the board of directors of each such school district of the amounts so determined. Thereafter each county treasurer shall transfer from the general fund or from the building fund of each such school district to the chapter 253 refund fund in his office the amount that each of the aforesaid school district funds received from illegally collected taxes: *Provided*, That in the event the cash balance in the building fund of any school district is insufficient to permit a transfer therefrom of the aforesaid amount, the county treasurer shall transfer from the general fund of such district the amount necessary to make up the deficit.

School district  
funds trans-  
ferred.

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SEC. 5. At the time of making the transfers of funds provided for in section 4 of this act, each county treasurer shall certify to the state auditor the total amount of taxes illegally collected for all school districts within his county pursuant to chapter 253, Laws of 1955, which have not been heretofore refunded. The state auditor shall, upon receipt of such certification, forthwith transmit to the treasurer of each county six percent of the amount so certified. The amount received from the state auditor by the county treasurer shall be placed in the chapter 253 refund fund.

SEC. 6. Upon receipt from the state auditor of the amount aforesaid, each county treasurer shall forthwith proceed to draw checks upon the chapter 253 refund fund in the proper amount payable to the person in whose name the property taxed was listed

on the 1956 tax receipts and mail such checks to such persons at their last address as disclosed by the tax rolls or tax receipts in the treasurer's office.

SEC. 7. Any taxes levied in October, 1956, by or for school districts for purposes of refunding taxes attributable to levies extended on the 1956 rolls against the valuation as equalized by the state board of equalization pursuant to chapter 253, Laws of 1955, may be expended by such districts for current expenses and the budgets of said districts are hereby authorized to be extended and amended in such amounts for such purposes. The county treasurers are hereby directed to deposit such taxes when collected in the general fund of the proper school district and not in the county tax refund fund.

SEC. 8. Each county superintendent of schools shall determine the additional amount of tax, if any, which accrued to the county high school fund by reason of computing non-high school levies on valuations as equalized pursuant to chapter 253, Laws of 1955, rather than on valuations returned by the county assessor. The amount so determined by the county superintendent shall be certified by him to the county treasurer who shall transfer said amount from the county high school fund to the proper elementary school district fund on or before June 1, 1957.

Refund sums  
as abandoned  
property.

SEC. 9. All sums remaining in the chapter 253 refund fund, after June 30, 1958, shall be transmitted by the county treasurer to the abandoned property section of the tax commission, in accordance with the provisions of chapter 385, Laws of 1955, as heretofore amended. The rights of such payees thereafter to the sums so transmitted shall be determined pursuant to chapter 365, Laws of 1955, as heretofore amended.

SEC. 10. Any person who paid or contributed any share of 1956 taxes illegally collected pursuant to

chapter 253, Laws of 1955, and who receives no refund of such amount, shall have a right to reimbursement of said share plus six percent thereof from the person to whom refund of the tax was made by the county treasurer. Such right may be enforced by an action at law on or before, but not after, June 30, 1960.

Right to reimbursement from private party.

SEC. 11. There is hereby appropriated from the general fund the sum of one hundred ninety thousand dollars (\$190,000), or so much thereof as is necessary to carry out the provisions of this act.

Appropriation.

SEC. 12. If any provision of this act is for any reason held to be unconstitutional, all other provisions of this act shall thereupon become inoperative and void.

Severability.

SEC. 13. This act is necessary for the support of the state government and its existing public institutions and shall take effect immediately.

Emergency.

Passed the Senate January 18, 1957.

Passed the House January 24, 1957.

Approved by the Governor January 29, 1957.