CHAPTER 123. [S. B. 440.]

FOREST LANDS-FIRE PROTECTION.

AN ACT relating to fire patrol assessments; and amending section 2, chapter 105, Laws of 1917, as last amended by section 14, chapter 142, Laws of 1955, and RCW 76.04.360.

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

SECTION 1. Section 2, chapter 105, Laws of 1917, as last amended by section 14, chapter 142, Laws of 1955, and RCW 76.04.360 are each amended to read as follows:

If any owner of forest land neglects or fails to provide adequate fire protection therefor as required by RCW 76.04.350, the administrator of the department of natural resources, through the supervisor of natural resources, shall provide such protection therefor at a cost to the owner of not to exceed nine cents an acre per year on lands west of the summit of the Cascade mountains and seven cents an acre per year on lands east of the summit of the Cascade mountains and for that purpose may divide the forest lands of the state, or any part thereof, into districts, for patrol and assessment purposes, may classify lands according to the character of timber prevailing, and the fire hazard existing, and place unprotected lands under the administration of the proper district. Such cost must be justified by a showing of budgets on demand of twenty-five owners of forest land in the county concerned at public hearing. Anv amounts paid or contracted to be paid by the supervisor of natural resources for this purpose from any funds at his disposal shall be a lien upon the property patrolled and protected, and unless reimbursed by the owner within ten days after October 1st of the year in which they were incurred, on which date the supervisor of natural resources shall be prepared

RCW 76.04.360

amended.

Fire patrol districts— Assessments.

Property lien. to make statement thereof upon request to any forest owner whose own protection has not been previously approved by him as adequate, shall be reported by the supervisor of natural resources to the assessor of the county in which the property is situated who shall extend the amounts upon the tax rolls covering the property, or the county assessor may upon authorization from the supervisor of natural resources levy the forest patrol assessment against the amounts of unimproved land as shown in each ownership on the county assessor's records and the assessor may then segregate on his records to provide that the improved land and improvements thereon carry the millage levy designed to support the rural fire protection districts as provided for in chapter 52.04 RCW.

The amounts assessed shall be collected at the time, in the same manner, by the same procedure, and with the same penalties attached that the next general state and county taxes on the same property are collected, except that errors in assessment may be corrected at any time by the supervisor of natural resources certifying them to the treasurer of the county in which the land involved is situated. Upon the collection of such assessments the county treasurer shall transmit them to the supervisor of natural resources to be applied against expenses incurred in carrying out the provisions of this section.

The supervisor of natural resources shall include in the assessment a sum not to exceed one-half of one cent per acre, to cover the necessary and reasonable cost of office and clerical work incurred in the enforcement of these provisions. He may also expend any sums collected from owners of forest lands or received from any other source for necessary office and clerical expense in connection with the enforcement of RCW 76.04.370.

Assessment for administration. When land against which fire patrol assessments are outstanding is acquired for delinquent taxes and sold at public auction, the state shall have a prior lien on the proceeds of sale over and above the amount necessary to satisfy the county's delinquent tax judgment, and the county treasurer in case the proceeds of sale exceed the amount of the delinquent tax judgment shall forthwith remit to the supervisor of natural resources the amount of the outstanding patrol assessments.

Supervisor's bond.

The supervisor of natural resources shall furnish a good and sufficient surety company bond running to the state, in a sum as great as the probable amount of money annually coming into his hands under the provisions of this chapter, conditioned for the faithful performance of his duties and for a faithful accounting for all sums received and expended thereunder, which bond shall be approved by the attorney general.

Passed the Senate February 28, 1959. Passed the House March 6, 1959. Approved by the Governor March 16, 1959.

> CHAPTER 124. [S. B. 106.] WASHINGTON TRUST ACT. An Act relating to trusts.

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

Act applies to express trusts. SECTION 1. This act shall apply to express trusts, except as hereinafter limited, which are executed by the trustor after the effective date hereof. This act shall not apply to resulting trusts, constructive trusts, business trusts where certificates of beneficial interest are issued to the beneficiary, investment