Ordinance No. 122

This Ordinance is to assess, levy and collect taxes within the corporate limits of the Town of Kent.

Done, passed and adopted by the Council of the Town of Kent.

Sect. 1. The assessment, levy and collection of taxes within the corporate limits of the Town of Kent shall be made in pursuance of the provisions of Section 22 of Chapter 12 of the Annotated Code of the State of Washington in effect "An Act providing for the organization, classification, incorporation and government of municipal corporations and declaring an emergency," approved March 27, 1890.

Sect. 2. The Council shall annually, at the times and in the manner heretofore set forth, assess, levy and collect taxes upon property within the corporate limits of the Town of Kent liable for state purposes, not exceeding one per cent upon the assessed value thereof which shall be paid into the general fund for current expenses. They shall provide for the payment of the principal and interest of the funded indebtedness of said town, if any, of said loan and for the payment of all other indebtedness of said town not funded.

Sect. 3. It shall be the duty of the Town assessor immediately after the passage of this ordinance for the year 1890 to issue the "current expenses of said town for the year 1890" and after January 1, 1891, between the first Monday in February and the first Monday in May, in each year, to write, not a true list...
of all taxable property within the said Town, with a certificate of its correctness, a list of all the real and personal property within the Town taxable for State and County purposes, with the like valuation thereof, which shall perform as near as practicable and when not inconsistent with the purpose of this ordinance to the assessment is it required by law to be made by the County assessor for State and County purposes, reporting the same to the Council sitting, as at board of equalization for the year 1891, on the first Monday of August of said year, and thereafter on the second Monday of May of each year, at which time the assessor shall be in attendance upon said board of equalization to give such information as shall be required and correct the assessment as by him theretofore made in such manner as by the said board directed.

Section IV. The Council shall meet at their usual place of meeting on the day or days on or before two weeks from the time this ordinance is adopted, at 12 o'clock a.m. of such day and shall continue in session from day to day until the return of the assessor shall be verified. They shall have power to hear complaints, to correct, modify, or strike out, any assessment made by the assessor, and may of their own motion raise any assessment upon notice to the party whose assessment is to be raised. The last corrected assessment as herein above provided, shall be the assessment roll for said year.

Section V. After the board of equalization shall have completed their duty the assessor shall add up the columns of valuation and enter the total valuation of each description of property, in the first column, the total value of all property assessed and listed therein and thus equalized.
added up, the assessor shall, on the second Monday in August of the year 1890 and on the first Tuesday in June of each year thereafter, deliver it to the Town Council.

Section 2. On the second Monday of August, 1890, and 1, in the third Tuesday, in June in every year thereafter, the Town Council by an ordinance shall levy upon all the property assessed as by this ordinance hereinafter provided, a tax for the current and general expenses of the Town, and in conformity with the provisions of this ordinance shall levy and collect all other taxes by law directed to be levied and assessed and shall levy a tax for the payment of the bonded (debt of) Town. There shall be, upon the property liable therefor, every tax so levied, a lien which shall attach on said day, in each year to and against all real property assessed for said amount assessed against it, and if said property so assessed is a wrong which or by a wrong cause said lien shall in no case be affected or invalidated, and it shall not be satisfied or removed until the taxes be paid, and the title thereof has absolutely vested in a purchaser under and by virtue of a sale for such taxes, and every tax upon personal property is a lien upon the real property of such owner of said personal property after the time of the levy of such tax.

1. The term real and personal property shall have the same meaning has the same terms used in the revenue laws of the State of Washington.
Section V. As soon as the Town Council shall
therein, and served the taxer-wealthy
year, or in the preceding sections, provide
the Town Clerk shall carry out on a
separate money column in the list the
amount of taxes assessed against each
individual, firm, company, corporation or
unincorporated add and put down the
aggregate of all taxes as shown by the list.
And as thus carried out the Town Clerk
shall certify to its correctness, and on the second
Tuesday in August of the year 1891 and thereafter
or before the fifteenth (15) day of July in
each year deliver it to the State Auditor, and
shall cause to be issued with the amount of taxes
as forthwith and cash thus received therefor.

Section VIII. The collector, receiving the assessment list
so certified by the Town Clerk, shall proceed to
collect the taxes specified therein and pay over
the same to the Treasurer of said Town,
taking a receipt thereof.

For the purpose of collecting the taxes authorized
by this ordinance, the Town collector shall
have such powers as are given by the
Revenue Laws of this State, to collect the
State and County taxes, as far as the same
are applicable. All taxes unpaid on the
thirty-first day of October shall be deemed
delinquent, after which the collector shall
recover the money for taxes, and he shall,
upon said duly verified assessment
of the amount of said taxes unpaid, file in the office
of the Town Clerk a list of all names of
property owners (with verified by his hand)
which shall be known as the
"delinquent list."
Section XI. On or before the fifteenth (15) day of November each year, the County Collector must deliver to the County Clerk a complete delinquent list of all persons and property then owing taxes and in the list so delivered must be set down in numerical or alphabetical order all matters and things contained in the assessment roll and relating to delinquent persons or property.

Section XII. The County Clerk must carefully compare each delinquent list with the assessment roll and, if satisfied that it contains a full and true statement of all taxes due and unpaid, he must set up the total amount of taxes so remaining unpaid credit the County collector therefor, and make a final settlement with him of all taxes charged against him on the assessment roll, and must require from him the Treasurer except for the full amount of taxes collected.

Section XIII. After settlement with the County collector, as prescribed in the preceding section, the County Clerk must deliver the delinquent tax list to the County attorney, who charge said County attorney with the amount due on the delinquent list.
Section VIII. (wv, or before the first day of December of each year the Tax Collector shall publish the delinquent list, which shall contain the names of the persons and a description of the property delinquent and the amount of the tax and costs due, opposite each name and a description, with tax due on personal property, added to the tax due on real estate, when the real estate is liable, therefor or the several taxes are due from the same person. The said list must be appended and with it published a notice that unless the taxes and costs, together with the costs and percentage, are paid within thirty days from the first publication of such notice, the same will be filed with the Clerk of the Superior Court of this County, and thereafter such proceedings shall be had as are prescribed for the enforcement of State and County taxes in the matter of the foreclosure of the lien provided for in section six of this ordinance, and in the action brought to foreclose the Tax Collector shall be plaintiff and the person or corporation owning the property liable for such taxes shall be defendant, and all matters and things pertaining to the collection of State and County taxes, relating to the judgment, decree of sale, certificate of sale, confirmation of sale, right of redemption, and deed, with the notes therein contained, shall be the same, as in the matter of State and County taxes, as described.

Section XII. This ordinance shall take effect and be in force from and after its passage and publication.

Passed July 7, 1890.

Approved July 1890.

Published July 9, 1890.

Chas. R. C. L. D. C. W. A. D. W.

Attest: C. R. W. T. Town Clerk.