Ordinance No. 52

An ordinance amending Sections I, II, III, and XIII of an ordinance of the town of Kirk entitled "An ordinance to assess, levy, and collect taxes, within the corporate limits of the town of Kirk."

Be it ordained by the Council of the Town of Kirk:

Section I

That Section I of the ordinance entitled "An ordinance to assess, levy, and collect taxes within the corporate limits of the town of Kirk" be amended to read as follows: "Section I. The assessment, levy, and collection of taxes within the corporate limits of the town of Kirk shall be private and pursuant to an act of the Legislature of the State of Washington entitled "An act authorizing for the organization, classification, and government of Municipal Corporations and declaring an emergency," approved March 27, 1890.

Section II

That Section III of said ordinance be amended so as to read as follows: Sec. III. It shall be the duty of the Town assessor...
Between the first day of April and the first day of May of each year it shall make out a true list of all the property, both real and personal within the town, taxable for state or county purposes and the true valuation thereof, and file the same with this certificate of its correctness attached, in the office of the clerk of said town on the 12th day of May of each year, which said assessment list shall conform as nearly as practicable with the ordinance or with the laws of the state of Washington to the assessment list required by the law to be made by the county assessor for state and county purposes.

And assessor shall attend at all meetings of the board of equalization provided for in the next section.

Section III

That Section II of said ordinance be amended so as to read as follows: Sec IV. The town council shall meet at their usual place of meeting on the second Sunday of May of each year and sit in session from day to day as a board of equalization until the assessment list be rectified and equalized. The council shall close
former, when sitting as such board to hear and determine complaints, to correct, modify, or strike out any assessment or assessments, made by the assessor and may in their discretion raise any assessment or assessment notice and give time to the party whose assessment is to be raised. The list corrected as herein above provided shall be the assessment roll for the said year.

SECTION IV.

This section VIII of said ordinance is amended so as to read "Section VIII:"

On or before the 1st day of December of each year the town attorney must publish the delinquent list which must contain the name of the person, and a description of the property delinquent and the amount of the taxes and costs due against each name and description, with the taxes due on personally property added to taxes on real estate when the real estate is liable therefor, or the several taxes due against the same person. Said taxes must be appraised and with it published a notice that unless the taxes delinquent together with the costs, finally and interest are paid within thirty days from the date of
the first publication of said delinquent list and be brought into the county court to enforce the lien existing against the several lots, lands or parcels of real estate occurring upon such said list and upon which there are taxes remaining delinquent and unpaid. Said publication of such delinquent list and notice to delinquents shall be published in at least three issues of some weekly newspaper published in the said town. In the collection of taxes therefore the town attorney shall collect, excepting the interest at the legal rate on and after the date upon which the said lots became delinquent, and at the expiration of thirty days from the first publication of the first publication of said delinquent list and notice to delinquents, shall unless otherwise directed by the council proceed to enforce the lien for unpaid taxes on real estate, and the enforcement of said lien shall proceed according to the provisions of the statutes of the State of Washington for enforcing liens for real and county taxes by the county...
attorney, and all procedure had in the enforcement of such lien shall conform as nearly as may be to the procedure provided by statute for the enforcement of such debts for said and county taxes.

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

Passed Mar. 7, 1892
Approved Mar. 9, 1892
Published Mar. 10, 1892

Mayor of Kent
J H Ely
Town Clerk
Filed for Record
Feb 24th 1892
J.H. Ely
Treas. Clerk

Read before the
Council on the
24th of February 1892
And Laid in Resolution
The rules
J.H. Ely
Treas. Clerk

No. 32

Repealed by
Ordinance 1923

Amending previous
Ordinance for
levying taxes &
assessments &
collections thereof.