

**RCW 35.49.060 Payment by city or town.** On or before the fifteenth day of August of each year, the city or town treasurer shall certify to the city or town council a detailed statement showing:

(1) The proceedings authorizing and confirming any local improvement assessments or utility local improvement assessments affecting city or town property,

(2) The lots, tracts, or parcels of lands of the city or town so assessed,

(3) The several assessments against each,

(4) The interest, penalties, and charges thereon,

(5) The penalties and charges which will accrue upon the assessments to the date of payment, and

(6) The total of all such assessments, interest, penalty, and charges.

The longest outstanding liens shall be paid first, but if the money in the "city (or town) property assessments redemption fund" is insufficient at any time to discharge all such liens against the lands of the city or town upon a given assessment roll, the city or town treasurer may pay such portion thereof as may be possible from the funds available.

If deemed necessary, the city or town council may transfer money from the general fund to the redemption fund as a loan to be repaid when the money is available for repayment. [1967 c 52 § 14; 1965 c 7 § 35.49.060. Prior: 1929 c 183 § 2, part; 1909 c 130 § 2; RRS § 9345, part.]

**Construction—Severability—1967 c 52:** See notes following RCW 35.43.042.