

## CHAPTER 176.

[S. B. 165]

## VALIDATING TAX LEVIES BY CITIES OF THIRD CLASS.

AN ACT relating to the validation of certain tax levies in cities of the third class, and providing for their collection.

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

SECTION 1. That the tax levies made by cities of the third class for the years 1913, 1914 and prior years are hereby ratified and validated wherever the only reason of the invalidity of such tax levy or levies is that the same were made in excess of the limitation prescribed by statute, or were not apportioned according to the provisions of chapter 108, Laws of 1913; and upon the taking effect of this act, the proper officers are hereby authorized and directed to proceed with the extension, collection and enforcement of the lien of such taxes; and collections heretofore made are hereby ratified: *Provided*, This act shall not apply to such cities as did not attempt to collect such levies or which cancelled the same.

Levies in excess of limitation, or not apportioned.

Collection.

Passed the Senate February 11, 1915.

Passed the House March 8, 1915.

Approved by the Governor March 19, 1915.