

Governor to file with secretary of state a statement of reasons for removal.

SEC. 2. Whenever the governor is satisfied that any officer not liable to impeachment has been guilty of misconduct, or malfeasance in office, or is incompetent, he shall file with the secretary of state a statement showing his reasons with his order of removal, and the secretary of state shall forthwith send a certified copy of such order of removal and statement of causes by registered mail to the last known postoffice address of the officer removed.

SEC. 3. At the time of making the removal from office herein provided for, the governor shall appoint some proper person to fill such office who shall forthwith demand and receive from the officer removed the papers, records and property of the state pertaining to the office and shall perform the duties of such office and receive the compensation thereof until his successor is appointed.

Approved March 10, 1893.

CHAPTER CII.

[S. B. No. 204.]

LEGALIZING TAX LEVIES FOR 1892.

AN ACT legalizing tax levies for the year 1892, and declaring an emergency.

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

SECTION 1. When it shall appear that the board of county commissioners of any county has levied or attempted to levy any tax for county, school, road and bridge purposes for the year 1892 by using a certain rate per centum on the assessed valuation of the real and personal property of said county as returned by the county assessor and equalized by the state board of equalization for said year, said levy is declared to be the legal tax levy of such county for said year.

SEC. 2. No tax hereto [heretofore] levied shall be deemed invalid by reason of the assessor neglecting to attach to his return the affidavit provided for by section 55 of an act en-

titled "An act to provide for the assessment and collection of taxes in the State of Washington, and declaring an emergency," approved March 9, 1891: *Provided*, Such affidavit shall be or has been made by the assessor on or before March 1, 1893.

SEC. 3. No tax heretofore levied upon any real property shall be invalid by reason of several tracts, lots or parcels having been assessed in one body.

SEC. 4. No omission, error or irregularity in any assessment or levy of taxes shall invalidate any tax heretofore. No error, omission, etc., to invalidate taxes heretofore. But any person feeling himself aggrieved by any such omission, error or irregularity, may present his claim for injury to the board of county commissioners, who may allow the same if just, and such person shall have the right Right of appeal. of appeal from the decision of such board as in other cases.

SEC. 5. Whereas, the collection of taxes is being delayed in certain counties by reason of certain irregularities in the assessments and levies: therefore, an emergency is declared Emergency. to exist and this act shall be in force immediately upon its approval by the governor.

Approved March 10, 1893.

CHAPTER CIII.

[S. B. No. 264.]

STATE AUDITOR.

AN ACT amending section 10, page 638, Session Laws 1889 and 1890, relating to the duties of the state auditor.

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

SECTION 1. Section 10, page 638, Session Laws 1889 and 1890, is hereby amended so as to read as follows: Sec. 10. All persons required by law to pay money into the treasury of the state shall, unless otherwise provided, exhibit their accounts and vouchers for state moneys received and paid out during the past fiscal year immediately succeeding the 30th day of June in each year, to be audited,