CHAPTER XII. [H. B. No. 100.]

TO AMEND AN ACT RELATING TO COSTS IN CIVIL AC-TIONS BEFORE JUSTICES OF THE PEACE.

AN ACT to amend section 1785 of the Code of Washington of 1881, the same being section 1534 of volume 2 of Hill's Annotated Statutes and Codes of Washington, relating to costs in civil actions before justices of the peace, and providing for an attorney's fee as part of the costs in such actions.

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

SECTION 1. Section 1785 of the Code of Washington of 1881, the same being section 1534 of volume 2 of Hill's Annotated Statutes and Codes of Washington, is amended so as to read as follows: When the prevailing party is entitled to recover costs in a civil action before a justice of the peace, the justice shall add the amount thereof to the judgment; in case of failure of the plaintiff to recover or of dismissal of the action, the justice shall enter up judgment in favor of the defendant for the amount of his costs; and in case any party so entitled to costs is represented in the action by an attorney, the justice shall include an attorney's fee of five dollars as part of the costs.

Approved February 16, 1893.

CHAPTER XIII. [H. B. No. 323.]

EXTENDING TIME FOR PAYMENT OF TAXES.

An Act extending the time for payment of taxes, remitting penalties, and declaring an emergency.

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

SECTION 1. That the time for the payment of all state and county taxes levied for the year 1892, be and the same is hereby extended to April 1st, 1893, after which the same

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shall become delinquent, and all penalties provided by law for the non-payment of such taxes shall attach and the same be collected as provided by law.

SEC. 2. That all penalties on all state and county taxes Penalties paid on or before April 1st, 1893, be and are hereby remitted, but said taxes shall draw interest from March 1st, 1893, until paid, at ten per cent. per annum, and the county treasurers of the respective counties in the state are authorized to receive and receipt for such taxes, with interest, but without penalty, up to April 1st, 1893.

SEC. 3. That the county treasurers of the various counties who shall have collected any penalties on any such taxes for said year 1892, prior to the passage of this act, keep the amount of such penalties so collected in a separate fund to be refunded to the respective parties having paid the same, and that any person having so paid any such penalty shall present his claim therefor to the board of county commissioners of the county in which the same were paid, and the board shall audit said claim and order a warrant drawn therefor, which warrant the treasurer shall pay out of said fund.

SEC. 4. Whereas, the time to which the payment of Emergency. taxes is by this act extended would otherwise expire before this act would take effect, an emergency exists; and, therefore, this act shall take effect and be in force from and after its passage and approval by the governor.

Approved February 16, 1893.

CHAPTER XIV. [H. B. No. 164.]

TRANSCRIBING COUNTY RECORDS.

An Act entitled an act providing for the transcribing of county records.

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

SECTION 1. It shall be the duty of the county commissioners of any county in this state, when any of the county