

authorized to be constructed and maintained by this act, or for special policemen, bicycle tags, stationery and other expenses growing out of the regulating and licensing of the riding of bicycles and other vehicles and the construction and maintenance and regulation of the use of bicycle paths and roadways.

SEC. 7. An emergency is hereby declared to exist, Emergency. and this act shall be in force from and after its passage and approval.

Passed the House February 21, 1899.

Passed the Senate March 1, 1899.

Approved March 6, 1899.

CHAPTER XXXII.

[H. B. No. 65.]

TAXATION OF PERSON REMOVING FROM COUNTY.

AN ACT relating to the assessment and collection of taxes.

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

SECTION 1. If any person, firm or corporation shall remove from one county to another in this state personal property which has been assessed in the former county for a tax which is unpaid at the time of such removal, the treasurer of the county from which the property is removed shall certify to the treasurer of the county to which the property has been removed a statement of the tax together with all delinquencies and penalties. Property removed from county to escape tax.

SEC. 2. The treasurer of any county of this state shall have the power to certify a statement of taxes and delinquencies of any person, firm, company or corporation, or of any tax on personal property together with all penalties and delinquencies, which statement shall be under seal and contain a transcript of the warrant of collection and so much of the tax roll as shall effect County treasurer to certify to other counties delinquent tax in case of such removal.

the person, firm, company or corporation or personal property to the treasurer of any other county of this state, wherein any such person, firm, company or corporation has any real or personal property.

Duty of county treasurer on receipt of such notice.

SEC. 3. The treasurer of any county of this state receiving the certified statement provided for in sections one and two of this act, shall have the same power to collect the taxes, penalties and delinquencies so certified as he has to collect the personal taxes levied on personal property in his own county, and as soon as the said taxes are collected they shall be remitted, less the cost of collecting same, to the treasurer of the county to which said taxes belong, by the treasurer collecting them, and he shall return a certified copy of the certified statement to the auditor of the county to which the taxes belong, together with a certified statement of the amount remitted to the said treasurer.

Passed the House February 2, 1899.

Passed the Senate March 1, 1899.

Approved March 6, 1899.

CHAPTER XXXIII.

[H. B. No. 83.]

INCORPORATION OF CEMETERY ASSOCIATIONS.

AN ACT making provisions for the incorporation of cemetery associations, defining their powers, and prescribing a penalty for injury to their property.

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

Method of incorporation.

SECTION 1. Ten or more persons residing within any county of this state may associate themselves together be [by] an agreement in writing in the manner and form prescribed in an act entitled "An act to provide for the incorporation of associations for social, charitable and educational purposes," approved March 21,