CHAPTER CLXXV.
[S. B. No. 74.]

GIVING UP-LAND OWNERS PREFERENCE RIGHT TO PURCHASE SHORE LANDS.

An Act giving a preference right to up-land owners to purchase adjoining shore lands belonging to the State of Washington.

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

Section 1. That the owner or owners of any up-land bordering upon shore lands of the second class, shall have a preference right for the period of time hereinafter named, to purchase from the State of Washington such shore lands at the appraised value when the same shall have been appraised as hereinafter provided, together with the costs of sale and costs of application by whomsoever made: Provided, however, That the provisions of this act shall not apply to any shore lands set apart by legislative enactment, for a public road or boulevard, or for any public improvement or use.

Section 2. That in cases where application to purchase any such land has already been made and is still pending undisposed of, such upland owner's preference right shall be exercised within sixty days from the taking effect of this act; and in all cases wherein application may be hereafter made such upland owner shall have thirty days from the time of making such application, if made by himself, or thirty days from the time of service upon him of notice of such application if made by another.

Section 3. The land commission whenever they shall deem it for the best interests of the state, may place any of said shore lands on the market for sale, without application therefor being first made, and in such case such upland owners or owner shall have notice and preference right for a period of thirty days, as above set forth.

Section 4. The land commission may have any part or all of the shore lands of the state re-appraised, in the event that they shall deem the land to have been here-
tofore appraised of [at] more or less than its true value. They may also cause any of said shore lands to be platted, as is provided for the plating of shore lands of the first class, and when so platted such lands shall be disposed of as is provided by law for the sale and disposition of shore lands of the first class, except that the notice and preference right of purchase by the upland owner shall remain in force as provided in this act.

Sec. 5. Service upon the upland owner, as hereinbefore provided, shall be made by the Commissioner of Public Lands or by some citizen of the state by him appointed, by leaving with said upland owner the required notice, or if the upland owner be a non-resident of said state, by mailing to his last known post office address a copy of the required notice. If he be a non-resident and his address unknown to the land commissioner, notice to him shall not be necessary or required.

Passed the Senate March 13, 1901.
Passed the House March 14, 1901.
Approved by the Governor March 18, 1901.

CHAPTER CLXXVI.
[H. B. No. 13.]
AMENDING ACT RELATIVE TO REVENUE AND TAXATION.

An Act relating to revenue and taxation and amending section 2 of an act amending an act entitled "An act to provide for the assessment and collection of taxes in the State of Washington," approved March 15, 1897, by amending sections 3, 5, 21, 43, 60, 61, 68, 71, 72, 76, 77, 82, 84, 96, 98, 102, 103, 107, 111, 116, 119, and repealing sections 100, 101, 105, 106, 110, 113, 115, 117, 118 and 121 thereof, and by adding sections 97j, 119j, 119t, 120t, 120t, to said act, and declaring an emergency," approved the 15th day of March, 1899.

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

Section 1. That section 2 of said act be amended to read as follows: Sec. 2. That section five of said act is