SEC. 4. All laws or parts of laws in conflict with this act are hereby repealed.

SEC. 5. An emergency exists and this act shall take effect immediately.

Passed by the House February 10, 1911.
Passed by the Senate February 20, 1911.
Approved by the Governor February 21, 1911.

CHAPTER 18.

[CH. 18.] SESSION LAWS, 1911.

AN ACT to amend sections 1, 4, 5, 8, 11, 13 and 14 of an act entitled "An act to create a police relief, health and insurance fund in incorporated cities of the first class, providing for the disbursement thereof, and creating a board of police pension fund commissioners," approved March 2, 1909, and being chapter 39, of the Session Laws of 1909.

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

SECTION 1. That section 1, of an act entitled "An act to create a police relief, health and insurance fund in incorporated cities of the first class, providing for the disbursement thereof, and creating a board of police pension fund commissioners," approved March 2, 1909, and being chapter 39, of the Session Laws of 1909, be, and the same hereby is, amended to read as follows: Section 1. The mayor, clerk, treasurer, president of the city council of each of the incorporated cities of the first class of the State of Washington, or in case any of said cities has no city council, the commissioner who has supervision of the police department, together with three members of the police department of each of said cities, to be elected as hereafter provided, are, in addition to the duties now required of them, hereby created and constituted a board of trustees, of the relief and pension fund of the police department of each of said incorporated cities, and shall provide for the
disbursement of the said relief and pension fund, and shall designate the beneficiaries thereof, as hereafter directed, which said board shall be known as the board of police pension fund commissioners. The police department of each incorporated city of the first class in the State of Washington, shall elect three regularly appointed, qualified and acting members of said department to act as members of said board; said election shall be held every two years, at the times and in the manner in this section provided. Not more than thirty nor less than fifteen days preceding the date fixed by law for the regular election of the mayor of such cities, written notice of nomination of any member of said department for membership on said board may be filed with the secretary of said board. Each notice of nomination shall be signed by not less than five members of said department, and nothing herein contained shall prevent any member of said department from signing more than one notice of nomination. Said election shall be held on a date to be fixed by the secretary of said board and shall be not less than five days and not more than ten days before the date fixed by law for the election of the mayor as aforesaid. Notice of the dates upon which said notice of nominations may be filed and of the date fixed for the election of said members of said board shall be given by the secretary of said board by posting written notices thereof in a prominent place in the police headquarters of said city. For the purpose of said election, the secretary of said board shall prepare and furnish printed or typewritten ballots in the usual form, containing the names of all the persons regularly nominated for such membership and shall furnish a ballot-box for said election. Each member of said police department shall be entitled to vote at said election for three persons as members of said board. The chief of said department shall appoint two members of said department to act as officials of said election, who shall be allowed their regular wages for said day, but shall receive no additional compensation therefor. Said election shall be held in the police
headquarters of said department and the polls shall open at 7:30 a.m. and close at 8:30 p.m. The three nominees receiving the highest number of votes at said election shall be declared elected as members of said board, and their term shall commence on the same date as that of the term of office of the mayor of said city: Provided, That not more than thirty days after the taking effect of this act, a special election shall be held to elect members of said board from said department to serve until the expiration of the regular term of the present mayor of each of said cities. The secretary of said board shall fix the time for the filing of notices of nominations, allowing not less than five days for that purpose, and shall fix the date for said special election, which date shall be not less than five days after the expiration of the time fixed for the filing of notices of nominations. Said special election shall in every other respect be governed by the rules in this section provided for the holding of the regular election of members of said board.

Sec. 2. That section 4 of said act be, and the same hereby is, amended to read as follows: Section 4. Whenever any person at the taking effect of this act, or thereafter, shall have been duly appointed or selected and sworn, and shall have served for twenty years or more, in the aggregate, as a member, in any capacity or rank whatever, of the regularly constituted police department of any such city which may hereafter be subject to the provisions of this act, and shall have reached the age of sixty years, said board may order and direct that such person be retired from further service in such police department, and from the date of the making of such order the service of such person in such police department shall cease, except in cases of emergency as hereinafter provided, and such person so retired shall thereafter, during his lifetime, be paid from such fund a yearly pension equal to one-half of the amount of salary attached to the rank which he held in said police department for the period of one year next preceding the date of such retirement.
SEC. 3. That section 5 of said act be, and the same hereby is amended to read as follows: Sec. 5. Whenever any person, while serving as a policeman in any such city shall become physically disabled by reason of any bodily injury received in the immediate or direct performance or discharge of his duties as such policeman, or become incapacitated for service, said incapacity not having been caused or brought on by dissipation or abuse, of which the board shall be judge, said board may, upon his written request filed with the secretary of said board, or without such written request, if it deems it to be for the benefit of the public, retire such person from said department, and order and direct that he shall be paid from said fund, during his lifetime, a yearly pension equal to one-half of the amount of salary attached to the rank which he may have held in said police department at the date of such retirement, but on the death of such pensioner his heirs or assigns, shall have no claims against or upon such police relief or pension fund: Provided, That whenever such disability shall cease, such pension shall cease, and such person shall be restored to active service at the same salary he received at the time of his retirement.

SEC. 4. That section 8 of said act be, and the same hereby is, amended to read as follows: Section 8. Whenever any member of the police department of such city shall, after five years of service in said department, die from natural causes, then his widow, or child, or children under the age of sixteen years, or if there be no widow or children, then his parents or unmarried sisters, minor brother or brothers, dependent upon him for support, shall be entitled to the sum of one thousand dollars from such fund.

SEC. 5. That section 11 of said act be, and the same hereby is, amended to read as follows: Section 11. The board herein provided for shall hold monthly meetings on the first Mondays of each month and upon the call of its president. It shall issue warrants, signed by its president and secretary, to the persons entitled thereto for the amounts of money ordered paid to such persons from such
fund by said board, which warrants shall state for what purpose such payments are made; it shall keep a record of its proceedings, which record shall be a public record; it shall, at each monthly meeting, send to the treasurer of such city a written or printed list of all persons entitled to payment from the fund herein provided for, stating the amount of such payments and for what granted, which list shall be certified to and signed by the president and secretary of such board, attested under oath. The treasurer of such city shall thereupon enter a copy of said list upon a book to be kept for that purpose and which shall be known as "The Police Relief and Pension Fund Book," and the said board shall direct payment of the amounts named therein to the persons entitled thereto, out of such fund. A majority of all the members of said board herein provided for shall constitute a quorum, and have power to transact business.

SEC. 6. That section 13 of said act be, and the same hereby is, amended to read as follows: Section 13. Whenever any member of the police department of any such city shall, on account of sickness or disability, suffered or sustained while a member of said department, and not caused or brought on by dissipation or abuse, of which the board shall be judge, be confined to any hospital or to his home and shall require nursing, care or attention, the said board shall pay the necessary hospital, care and nursing expenses of such member out of said fund, and the salary of said member shall continue while he is necessarily confined to such hospital or home and necessarily requires care and nursing on account of such sickness or disability for a period not exceeding six months, after which said period the other provisions of this act shall apply.

SEC. 7. That section 14 of said act be, and the same hereby is amended to read as follows: Section 14. Payments provided for in this act shall be made monthly upon proper vouchers. If at any time there is more money in the fund provided for in this act than is necessary for the purposes of this act, then such surplus shall be transferred
from such fund to the general fund of the city: Provided, That at all times enough money shall be kept in said fund to meet all payments provided for in this act.

Passed by the House January 26, 1911.
Passed by the Senate February 10, 1911.
Approved by the Governor February 21, 1911.

CHAPTER 19.
[H. B. 156.]
RELATING TO INHERITANCE TAX.

An Act amending section 2 of chapter 217, Session Laws of 1907, relating to the taxation of inheritances, by striking from said section the proviso.

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

SECTION 1. Section two (2) of chapter 217, Session Laws of 1907, is hereby amended by striking from said section the proviso so that said section, when so amended, will read as follows:

SEC. 2. The inheritance tax shall be and is to be levied on all estates subject to the operation of this act on all sums above the first $10,000.00, where the same shall pass to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, or lineal descendant of an adopted child, one (1) per centum. On all sums not exceeding the first fifty thousand dollars, of three per centum, where such estate passes to collateral heirs to and including the third degree of relationship, and to six per centum where such estates pass to collateral heirs beyond the third degree, or to strangers to the blood. On all sums above the first fifty thousand dollars and not exceeding the first one hundred thousand dollars, four and one-half per centum to collateral heirs, to and including the third degree, and nine per centum to collateral heirs, beyond the third degree, or to strangers to the blood. And on all sums in excess of the first one hundred thousand dol-