# CHAPTER 171.

# [S. B. 204.]

#### TAX LEVY BY COUNTIES FOR ROADS AND BRIDGES.

AN ACT relating to the levy, collection and expenditure of rev-·enues for road and bridge purposes and amending Sections 1 and 4 of Chapter 151 of the Laws of 1913.

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

SECTION 1. That Section 1 of Chapter 151 of the Laws of 1913 be amended to read as follows:

Section 1. For the purpose of raising revenue for the construction, maintenance and repair of county roads, bridges and wharves the board of county commissioners shall annually at the time of making the levy for general county purposes make additional levies as follows:

(a) A tax of not more than four mills on the dollar on all taxable property in the county, which tax shall be kept in a fund known as the "General Road and Bridge Fund," and shall be kept separate and distinct from any other funds of the county.

(b) A tax of not more than ten mills on the dollar on all taxable property in each road district previously established by the board, which tax shall be kept separate and distinct from other funds of the county in a fund for each road district known as "Road District No..... county :" Provided, That the county treasurer of each county shall remit to the city or town treasurer of each incorporated city and town within such county, fifteen per cent. of all money collected for the general road and bridge fund assigned to in such city or town, and said moneys so remitted shall be expended by the corporate authorities of such city or town on roads and bridges within said city or town connecting with roads leading out into the country known or designated as county roads.

SEC. 2. That Section 4 of Chapter 151 of the Laws of 1913 be amended to read as follows:

Section 4. All of the taxes provided for in this act shall be levied and collected by the same officers and in the -----18

Amends Rem.-Bal. §§ 5590-1, 5590-4, by providing for disbursement in cities by corporate authorities.

For general road and bridge fund.

For road district funds.

Fifteen per cent. to be cities and towns.

General tax laws applicable.

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same manner as taxes levied for the county current expense fund and shall be disbursed by the same officers and in the same manner as taxes levied for the county current expense fund except that fifteen per cent. of all taxes levied and collected for the General Road and Bridge Fund within the corporate limits of any incorporated city or town shall be disbursed by the corporate authorities of such city or town as in Section 1 of this act provided.

Passed the Senate March 2, 1915.

Passed the House March 9, 1915.

Approved by the Governor March 19, 1915.

# CHAPTER 172.

#### [S. B. 73.]

## TRANSFERS OF REAL ESTATE BY DEED AND TRUST CERTIFICATES.

An Act relating to deeds and transfers of interests in real estate, validating all deeds and transfers heretofore made in accordance with the provisions of this act and amending section 8746 of Remington & Ballinger's Annotated Codes and Statutes of Washington.

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

SECTION 1. That section 8746 of Remington and Ballinger's Annotated Codes and Statutes of Washington be amended to read as follows:

Section 8746. All deeds and voluntary transfers of real estate or any interest therein shall be in writing, signed by the party bound thereby, and acknowledged by the party making it before some person authorized by the laws of this state to take acknowledgments of deeds: *Provided*, That when such real estate, or any interest therein, is held in trust, the terms and conditions of which trust are of record, and the instrument creating such trust authorizes the issuance of certificates or written evidence of any interest in said real estate under said trust, and authorizes the transfer of such certificates or evidence of interest by assign-

Amends Rem.-Bal. § 8746, by providing for transfers by trust certificates.

Requisites of deeds.

Transfer of trust estates by certificate.