

CHAPTER 117.

[S. B. 79.]

LIST OF PERSONAL PROPERTY TAX TO ATTACH TO
PROCEEDS OF FIRE INSURANCE.

AN ACT relating to the taxation of personal property, providing that the lien of such tax shall follow the proceeds of any insurance upon such property destroyed by fire, and amending section 9223-1 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 9223-1 of Rem. & Bal. Code be amended to read as follows:

Section 9223-1. In the event of the destruction of personal property by fire after the fifteenth day of March of any year, the lien of the personal property tax shall attach to and follow any insurance that may be upon said property and the insurer shall pay to the county treasurer from the said insurance money all taxes, interest and costs that may be due, against the identical property so destroyed. Lien created.

Passed the Senate February 17, 1921.

Passed the House March 2, 1921.

Approved by the Governor March 18, 1921.

CHAPTER 118.

[S. B. 61.]

LEASING OF FIRST CLASS TIDE AND SHORE LANDS
FOR BOOMING PURPOSES.

AN ACT providing for the leasing of unplatted tide or shore lands of the first class to the abutting upland owner, and for booming purposes.

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

SECTION 1. The Commissioner of Public Lands is hereby authorized to lease to the abutting upland Authoriza-
tion for.

owner any unplatted tide or shore lands within or in front of the limits of any incorporated city or town, or within two miles thereof on either side: *Provided*, That any such unplatted tide or shore lands, for which no application to lease has been filed by the upland owner, may be leased to any person, firm or corporation for booming purposes: *Provided, further*, That no unplatted tide or shore lands situated in front of improved upland occupied for residential purposes shall be leased for booming purposes.

Term and
termination.

SEC. 2. Any lease under this act shall not be granted for a longer term than ten (10) years from the date thereof and shall be subject to termination upon a ninety (90) day notice in the event that the Commissioner of Public Lands shall decide that said tide or shore lands are to be surveyed and platted. The Commissioner of Public Lands shall, prior to the issuance of any such lease, fix an annual rental for the lands so leased and prescribe the terms and conditions of said lease. Failure to use any of such lands leased for booming purposes under the provisions of this act, for boom purposes, for a period of more than one (1) year shall work a forfeiture of such lease and such land shall revert to the state without any notice or declaration of forfeiture.

Passed the Senate March 4, 1921.

Passed the House March 7, 1921.

Approved by the Governor March 18, 1921.