

All proceeds of such sales shall be divided equally between the county game fund in which such elk are killed and the state game fund.

Passed the House March 2, 1931.

Passed the Senate March 11, 1931.

Approved by the Governor March 20, 1931.

## CHAPTER 113.

[ H. B. 365. ]

### COLLECTION AND PAYMENT OF TAXES.

AN ACT relating to taxation, regulating the collection of taxes upon real property, and amending Section 83 of Chapter 130 of the Laws of the Extraordinary Session of 1925.

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

SECTION 1. That section 83 of chapter 130 of the Laws of the Extraordinary Session of 1925 (section 11097-83 of Remington's Compiled Statutes, 1927 Supplement) be amended to read as follows:

Amends  
§ 83, ch. 130,  
Ex. Laws  
1925;  
§ 11097-83,  
Rem. Comp.  
Stat., 1927  
Sup.

Section 83. The county treasurer shall be the receiver and collector of all taxes extended upon the tax rolls of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his county. One-half of all taxes upon real property made payable by the provisions of this act shall be due and payable to the treasurer as aforesaid on or before the thirty-first day of May in each year, after which date such one-half shall become delinquent, and interest at the rate of ten per cent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid; the other one-half of such taxes shall be due and payable to the treasurer as aforesaid on or before the thirtieth day of November in each year, after which date such remaining one-half shall become delinquent, and interest at

County  
treasurer  
to collect.

One-half  
May 31.

One-half  
November 30.

the rate of ten per cent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid: *Provided, however,* When the total amount of tax payable by one person is two dollars or less, then all of such taxes shall be due and payable to the treasurer as aforesaid on or before the thirty-first day of May in each year, after which they shall become delinquent, and interest at the rate of ten per cent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid: *Provided, further,* There shall be an allowance of three per cent rebate to all payers of taxes who shall pay the taxes on real property in one payment and in full on or before the fifteenth day of March next prior to the date of delinquency. All rebates allowed under this section shall be charged to the county current expense fund and all collections from penalties and interest on delinquent taxes shall be credited to the current expense fund.

Passed the House March 6, 1931.

Passed the Senate March 10, 1931.

Approved by the Governor March 20, 1931.

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## CHAPTER 114.

[ H. B. 373. ]

### FRATERNAL BENEFIT SOCIETIES.

AN ACT relating to insurance; providing for and regulating the application of insurance laws with respect to fraternal benefit societies; and amending Sections 235 and 211 of Chapter 49 of the Laws of 1911.

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

SECTION 1. That section 235 of chapter 49 of the Laws of 1911 (section 7288 of Remington's Compiled Statutes) be amended to read as follows:

Section 235. Nothing contained in this act shall be construed to affect or apply to grand or subordi-

Amends  
§ 235, ch. 49,  
Laws 1911;  
§ 7288, Rem.  
Comp. Stat.