

however, to exceed the amount of fees collected under the provisions of this act.

Partial
invalidity.

SEC. 20. All acts or parts of acts in conflict with the provisions hereof are hereby repealed as of the date upon which the respective provisions hereof shall as herein provided or by operation of law become effective.

Partial
invalidity.

SEC. 21. If any section or provision or part thereof of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Passed the House February 27, 1933.

Passed the Senate March 7, 1933.

Approved by the Governor March 20, 1933.

CHAPTER 171.

[H. B. 76.]

TAXES ON REAL PROPERTY.

AN ACT relating to the payment of taxes upon real property and the recovery of the same; providing for county treasurer's receipt therefor, and recording thereof; and amending section 103 of chapter 130 of the Laws of the Extraordinary Session of 1925.

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

Payment of
taxes: by
lien holder.

SECTION 1. Any person who has a lien by mortgage or otherwise, upon any real property upon which any taxes have not been paid, may pay such taxes, and the interest, penalty and costs thereon; and the receipt of the county treasurer or other collecting official shall constitute an additional lien upon such land, to the amount therein stated, and the amount so paid and the interest thereon at the rate

specified in the mortgage or other instrument shall be collectible with, or as a part of, and in the same manner as the amount secured by the original lien: *Provided*, That the person paying such taxes shall pay the same as mortgagee or other lien holder and shall procure the receipt of the county treasurer therefor, showing the mortgage or other lien relationship of the person paying such taxes, and the same shall have been recorded with the county auditor of the county wherein the said real estate is situated, within ten (10) days after the payment of such taxes and the issuance of such receipt. It shall be the duty of any treasurer issuing such receipt to make notation thereon of the lien relationship claim of the person paying such taxes. It shall be the duty of the county auditor in such cases to index and record such receipts in the same manner as provided for the recording of liens on real estate, upon the payment to the county auditor of the sum of fifty cents (50c) by the person presenting the same for recording: *And provided further*, That in the event the above provision be not complied with, the lien created by any such payment shall be subordinate to the liens of all mortgages or encumbrances upon such real property, which are senior to the mortgage or other lien of the person so making such payment.

Receipt.

Recording.

Non-compliance.

SEC. 2. That section 103 of chapter 130 of the Laws of the Extraordinary Session of 1925 be amended to read as follows:

Amends
§ 103, ch. 130,
Ex. Laws
of 1925.

Section 103. Any person desiring to pay taxes upon any part or parts of real property heretofore or hereafter assessed as one parcel, or tract, may do so by applying to the county treasurer, who must carefully investigate and ascertain the relative or proportionate value said part bears to the whole tract assessed, on which basis the assessment must be divided, and taxes collected accordingly: *Pro-*

Division of
assessment.

Notice to
owners.

vided, Where the assessed valuation of the tract to be divided exceeds two thousand dollars (\$2,000.00) a notice by registered mail must be given to the several owners interested in said tract, if known, and if no protest against said division be filed with the county treasurer within twenty days from date of notice, the county treasurer shall duly accept payment and issue receipt on apportionment as by him made. In cases where protest is filed to said division appeal shall be made to the county commissioners at their next regular session for final division, and the county treasurer shall accept and receipt for said taxes as determined and ordered by county commissioners. Any person desiring to pay on an undivided interest in any real property may do so by paying to the county treasurer a sum equal to such proportion of the entire taxes charged on the entire tract as interest paid on bears to the whole.

Undivided
interest.

Passed the House March 5, 1933.

Passed the Senate March 8, 1933.

Approved by the Governor March 20, 1933.