

Washington and its existing institutions, and shall take effect on the first day of April, 1939.

Passed the House March 3, 1939.

Passed the Senate March 9, 1939.

Approved by the Governor March 15, 1939.

CHAPTER 155.

[H. B. 521.]

TAX UPON IMPROVEMENTS OWNED SEPARATELY FROM FEE.

AN ACT relating to taxation; authorizing the segregation and separate payment of tax upon improvements owned separately from the fee as a part of which they have been assessed; and prescribing the duties of certain county officers in connection therewith.

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

SECTION 1. In any case where buildings, structures or improvements are held in separate ownership from the fee as a part of which they have been assessed for the purpose of taxation, any person desiring to pay separately the tax upon the buildings, structures or improvements may do so under the provisions of this act.

Improvements owned separately from land, tax payments.

SEC. 2. Such person may apply to the county assessor for a certificate showing the total assessed value of the land together with all buildings, structures or improvements located thereon and the assessed value of the building, structure or improvement the tax upon which the applicant desires to pay. It shall be the duty of the county assessor to issue such certificate of segregation upon written application accompanied by an affidavit attesting to the fact of separate ownership of land and improvements. Upon presentation of such certificate of segregation to the county treasurer, that officer shall

Certificate of segregation.

segregate the total tax in accordance therewith and accept and receipt for the payment of that proportion of total tax which is shown to be due against any building, structure or improvement upon which the applicant desires to pay.

Tax liens not released.

SEC. 3. A segregation or payment under this act shall not release the land or the building, structure or improvement paid on from any tax lien to which it would otherwise be subject.

Passed the House March 3, 1939.

Passed the Senate March 9, 1939.

Approved by the Governor March 15, 1939.

CHAPTER 156.

[H. B. 561.]

UNIVERSITY TUITION FEES.

AN ACT relating to the University of Washington tuition fees and amending section 2 of chapter 169 of the Laws of 1933 (section 4547 of Remington's Revised Statutes) and declaring an emergency.

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

Amends
§ 4547 Rem.
Rev. Stat.

SECTION 1. Section 2 of chapter 169 of the Laws of 1933 (section 4547 of Remington's Revised Statutes) is amended to read as follows:

Fees paid
into state
treasury.

Section 2. All general tuition fees mentioned in subdivision (a) of section 1 of chapter 169 of the Laws of 1933 (section 4546 of Remington's Revised Statutes) shall, within thirty-five (35) days from the date of collection thereof, be paid into the state treasury and by the State Treasurer shall be credited as follows: Ten dollars (\$10.00) from each student to the "University of Washington building fund" and the balance to the "University of Washington fund." The sum so credited to the "University of Washington building fund" shall be used exclusively for the