

Deed not to be delivered until taxes fully paid.

Not subject to exemption.

of taxation be considered as personal property of the person holding the same, and no deed of the property described in such contract shall ever be executed and delivered by the state or any county or municipality until all taxes assessed against such contract and local assessments assessed against the land described therein are fully paid: *Provided*, That said contract shall be subject to taxation from the date of said contract and the same shall not be subject to claim of exemption from taxation as other personal property.

Passed the Senate February 14, 1941.

Passed the House March 10, 1941.

Approved by the Governor March 18, 1941.

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CHAPTER 80.

[S. B. 113.]

DONATIONS TO MUNICIPALITIES.

AN ACT authorizing cities and towns to accept, receive and use money and property donated, devised or bequeathed.

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

Municipalities may receive gifts.

SECTION 1. Any city or town shall have power by ordinance of its city council or commission, as the case may be, to accept and receive in behalf of the city or town, any money or property donated, devised or bequeathed to the city or town, and carry out the terms of the donation, devise or bequest, if within the powers granted to cities or towns by law, or in the absence of such terms, to expend or use the same for such municipal purpose as shall be determined by the city council or commission.

Passed the Senate February 14, 1941.

Passed the House March 10, 1941.

Approved by the Governor March 18, 1941.