

act and the application of such provision to persons or circumstances other than those as to which it is held invalid, shall not be affected thereby.

SEC. 7. This act is necessary for the immediate preservation of the public peace and safety and for the support of the state government and its existing public institutions, and shall take effect immediately.

Effective immediately.

Passed the Senate February 16, 1943.

Passed the House February 24, 1943.

Approved by the Governor February 25, 1943.

CHAPTER 34.

[S. B. 19.]

TAXATION—LIEN OF TAXES—LIABILITY FOR PAYMENT OF TAXES AS BETWEEN VENDOR AND VENDEE; AND GRANTOR AND GRANTEE.

AN ACT relating to taxation, the lien of taxes, the liability for payment of taxes as between grantor and grantee, and as between vendor and purchaser, and amending section 7, chapter 30, Laws of 1935, as amended by section 45, chapter 206, Laws of 1939 (section 11265 of Remington's Revised Statutes, Supplement), and stating effective date.

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

SECTION 1. That section 7, chapter 30, Laws of 1935, as amended by section 45, chapter 206, Laws of 1939 (section 11265 of Remington's Revised Statutes, Supplement) be amended to read as follows:

Amendments.

Section 7. The taxes assessed upon real property shall be a lien thereon from and including the first day of January in the year in which they are levied until the same are paid, but as between the grantor and the grantee of any real property, and as between the vendor and the purchaser of any real property, when there is no express agreement as to payment of the taxes thereon due and payable in the calendar year of the sale or the contract to sell, the grantor

Taxes lien upon realty from Jan. 1.

Proportion-
ate liability
of buyer and
seller fixed.

Taxes lien on
personalty
from date
of listing.

Lien upon
each item.

Distrain
unaffected
by sale.

Become lien
upon realty
of person
assessed.

Effective
date.

or vendor shall be liable for the same proportion of such taxes as the part of the calendar year prior to the day of the sale or the contract to sell bears to the whole of such calendar year, and the grantee or purchaser shall be liable for the remainder of such taxes and subsequent taxes. The taxes assessed upon each item of personal property assessed shall be a lien upon such personal property from and after the date upon which the same is listed with and valued by the County Assessor, and no sale or transfer of such personal property shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon each item of personal property of the person assessed, distrained by the Treasurer as provided in section 86 of this act, from and after the date of the distraint and no sale or transfer of such personal property so distrained shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon the real property of the person assessed, selected by the County Treasurer and designated and charged upon the tax rolls as provided in section 112 of this act, from and after the date of such selection and charge and no sale or transfer of such real property so selected and charged shall in any way affect the lien for such personal property taxes upon such property.

SEC. 2. This Act shall become effective on January 1, 1944.

Passed the Senate February 2, 1943.

Passed the House February 24, 1943.

Approved by the Governor March 1, 1943.