

## CHAPTER 132.

[H. B. 347.]

## RELIEF OF SKAMANIA COUNTY.

AN ACT for the relief of Skamania county.

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

SECTION 1. That there is due to Skamania county, Washington, the sum of six hundred fifty and 17-100 dollars (\$650.17), on account of moneys erroneously charged against said county for State taxes on lieu land selections incorrectly assessed by the county assessor of said Skamania county in the year 1904. Appropriation \$650.17.

SEC. 2. The State Auditor is hereby directed to credit said Skamania county, Washington, for said sum of six hundred fifty and 17-100 dollars (\$650.17) for said year 1904 as follows: General fund, \$216.72; school fund, \$423.60; and military fund, \$9.85.

Passed the House March 5th, 1907.

Passed the Senate March 9th, 1907.

Approved by the Governor March 12th, 1907.

## CHAPTER 133.

[S. B. 159.]

## ESCHEATS.

AN ACT relating to escheats.

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

SECTION 1. Whenever any person possessed of any property within this state shall die intestate leaving no heirs, such property shall escheat to, and the title thereto immediately vest in the State of Washington, subject, however, to existing liens thereon, the payments of decedent's debts, and the expenses of administration. When property escheats to State.

SEC. 2. Such estates shall be administered and settled in the same manner as other estates. If at the expiration Administration of estate.

Decree  
escheating  
property.

of eighteen months after the issuance of letters of administration no heirs shall have appeared and established their claim thereto, the court having jurisdiction of such estate shall render a decree escheating all the property and effects of such decedent to the State of Washington.

Personal  
property to  
be sold.

SEC. 3. After any estate shall have been escheated as aforesaid, it shall be the duty of the administrator thereof, under the supervision and direction of the court, to sell all the personal property, such sales to be made in such manner and upon such terms and conditions as the court may deem to the best advantage to the estate. The proceeds of such personal property shall be first exhausted before any real property shall be subjected to the debts of decedent, expenses of administration, or the satisfaction of liens thereon.

Tax Com-  
mission—  
powers in  
relation to  
escheats.

SEC. 4. The State Board of Tax Commissioners shall have supervision of all matters relating to escheats. Whenever the said Board shall have information that any person possessed of property within this State has died intestate and without known heirs, said Board, or any member thereof, may apply to the court for the appointment of an administrator, or take such other steps as it may deem proper. No sale of any property of such estate, except perishable goods or settlement of any final account, shall be made or be valid until after fifteen days notice thereof in writing and shall have been first served upon the said Board of Tax Commissioners. Said Board, or any member thereof, may demand of any administrator, other officer or person having charge of or being in possession of such estate or property, or any portion thereof, and it shall be the duty of such officer or person to furnish said Board, or any member thereof, any information or copies of any papers, vouchers, claims or reports in his possession, relating thereto, and failure or refusal so to do shall be cause for his removal by the court.

Account of  
administra-  
tor.

SEC. 5. Upon the settlement of any escheated estate, and before the discharge of the administrator, officer or person in charge thereof, all moneys in his hands shall be paid to the State Treasurer who shall issue his receipt there-

for in duplicate, one of which shall be filed with the State Board of Tax Commissioners, and he shall prepare a duplicate list accurately describing all real property so escheated, one of which shall be filed with the said State Board of Tax Commissioners and one in the office of the Commissioner of Public Lands.

SEC. 6. The State Board of Tax Commissioners shall keep a record in which shall be entered memoranda of all matters and proceedings in relation to escheats, and in which shall be entered a description of all real property escheated, and they shall also keep an account of all moneys collected and paid into the State Treasury under the provisions of this act.

Record of  
Tax Com-  
mission.

SEC. 7. All escheats shall inure to and become a part of the permanent common school fund of the State, and all escheated real property shall be managed, sold and handled in the manner provided by law for the management, disposition and sale of the State common school lands.

Escheats  
belong to  
permanent  
school  
fund.

SEC. 8. It shall be the duty of the Attorney General and of the several county attorneys of the State to advise and assist the said State Board of Tax Commissioners in any and all of the matters and proceedings that may be had under the provisions of this act.

Attorney  
General—  
duty of.

Passed the Senate February 25th, 1907.

Passed the House March 8th, 1907.

Approved by the Governor March 12th, 1907.

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## CHAPTER 134.

[S. B. 194.]

### CORPORATIONS OTHER THAN THOSE FORMED FOR THE PURPOSE OF PROFIT.

AN ACT relating to the organization and powers of corporations other than those formed for the purpose of profit.

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

SECTION 1. Corporations may be formed under the provisions of this act for any lawful purpose except the carry-

Formation—  
purposes.