pay all cost of such improvement and the claims of all laborers and materialmen employed in making or furnishing material for such improvement, and, in case the improvement is made upon lands withdrawn from sale under the provisions of section 4 of chapter 149 of the Laws of 1921, will pay into the state treasury to the credit of the fund to which the proceeds of the sale of such lands would belong, the appraised value of all merchantable timber and material on the land, destroyed, or used in making such improvement.

Passed the House February 14, 1929. Passed the Senate February 27, 1929. Approved by the Governor March 7, 1929.

## CHAPTER 84.

[H. B. 215.]

CANCELLATION OF BENTON COUNTY STATE TAXES.

An Acr providing for the cancellation of certain state taxes payable by Benton County.

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

1927-1928 tax obligation to state cancelled. Section 1. That whereas taxes payable to the State of Washington in the amount of \$1,682.54 for the year 1927 and \$4,853.49 for the year 1928 were levied against certain lands belonging to irrigation districts in Benton county, which taxes were thereafter adjudged by the supreme court to be void for the reason that the property upon which the same were so levied was exempt from taxation, and whereas such taxes have not yet been paid by Benton county or its officers into the state treasury, Now, therefore, The obligation of Benton county and its officers, except for this act, to pay said respective amounts to the state treasurer and to the

State of Washington is hereby cancelled, and the state treasurer and state auditor are hereby authorized and directed to cancel upon the account books on account books. in their respective offices, to the extent of \$1,682.54 as to the year 1927, and \$4,853.49 as to the year 1928, the state tax which would, except for this act. be payable by Benton county and its officers to the state treasurer.

State Treas-urer and State Auditor to cancel tax

Passed the House February 18, 1929. Passed the Senate February 27, 1929. Approved by the Governor March 7, 1929.

## CHAPTER 85.

TH. B. 198.1

## PUBLIC WATER SYSTEM BONDS.

An Act relating to public water bonds of cities payable out of water revenues of such cities and to their exchange for the bonds of local improvement districts previously issued for the construction of the water system and amending Section 9154-1 of Remington's Compiled Statutes of Washington. 1927 supplement.

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

Section 1. That section 9154-1 of Remington's Compiled Statutes of Washington, 1927 supplement, be amended to read as follows:

§ 9154-1 Rem. Comp. Stat. 1927

Section 9154-1. Whenever any public water system shall have been constructed within any local improvement district of any city or town of any class for the construction of which bonds of such local improvement district have been issued and are outstanding and unpaid, and such city shall have taken over such system or shall be operating the same as a public utility, or shall have incorporated or connected such system into or with any system operated by such city as a public utility, and from the opera-

Construction bonds in local improvement district.