

titled "An act to provide for the assessment and collection of taxes in the State of Washington, and declaring an emergency," approved March 9, 1891: *Provided*, Such affidavit shall be or has been made by the assessor on or before March 1, 1893.

SEC. 3. No tax heretofore levied upon any real property shall be invalid by reason of several tracts, lots or parcels having been assessed in one body.

SEC. 4. No omission, error or irregularity in any assessment or levy of taxes shall invalidate any tax heretofore. No error, omission, etc., to invalidate taxes heretofore. But any person feeling himself aggrieved by any such omission, error or irregularity, may present his claim for injury to the board of county commissioners, who may allow the same if just, and such person shall have the right Right of appeal. of appeal from the decision of such board as in other cases.

SEC. 5. Whereas, the collection of taxes is being delayed in certain counties by reason of certain irregularities in the assessments and levies: therefore, an emergency is declared Emergency. to exist and this act shall be in force immediately upon its approval by the governor.

Approved March 10, 1893.

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## CHAPTER CIII.

[S. B. No. 264.]

### STATE AUDITOR.

AN ACT amending section 10, page 638, Session Laws 1889 and 1890, relating to the duties of the state auditor.

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

SECTION 1. Section 10, page 638, Session Laws 1889 and 1890, is hereby amended so as to read as follows: Sec. 10. All persons required by law to pay money into the treasury of the state shall, unless otherwise provided, exhibit their accounts and vouchers for state moneys received and paid out during the past fiscal year immediately succeeding the 30th day of June in each year, to be audited,

Beginning  
and end of  
fiscal year.

adjusted and settled, and the auditor shall proceed without any unnecessary delay to audit, adjust and settle the same and report to the treasurer the balance found due. For the purposes of this act and for the purpose of settling all accounts between the state and the several counties of the state, the fiscal year shall be deemed to begin with the first day of July in each year, and to end with the 30th day of June of the succeeding year.

SEC. 2. All acts or parts of acts in conflict with this act shall be and the same are hereby repealed.

Approved March 10, 1893.

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## CHAPTER CIV.

[S. B. No. 266.]

### RELATING TO DUTIES OF COUNTY TREASURER.

AN ACT to amend sections 2740, 2747 and 2748 of the Code of 1881, and section 21, page 52, Session Laws of 1885-6, relating to the duties of county treasurers, and declaring an emergency.

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

SECTION 1. Section 2740, Code of 1881, relating to the duties of county treasurers is hereby amended so as to read as follows: Sec. 2740. He shall receive all moneys due and accruing to the county and disburse the same on the proper orders issued and attested by the county auditor. Upon receipt of all moneys other than taxes he shall issue his receipt therefore [therefor] in duplicate, one of which receipts he shall deliver immediately to the person or persons making such payment, and the duplicate of such receipt must be immediately filed by such treasurer in the office of the county auditor.

County  
warrants  
shall be  
redeemed  
in order  
of issue.

SEC. 2. Section 2747, Code of 1881, is hereby amended so as to read as follows: Sec. 2747. All warrants drawn on the funds of the county shall be redeemed by the treasurer in the order of their issuance.