

Harbor areas
excepted.

purposes and also tide and shore lands belonging to the State (but not including harbor areas), in addition to that before specified in this section, for the necessary side tracks, depots and water stations, and the right to conduct water thereto by aqueduct; compensation therefor to be made to the owner thereof irrespective of any benefit from any improvement proposed by such corporation, in the manner provided by law: *And Provided, further,* That if such corporation locate the bed of such railway or canal upon any part of the track now occupied by any established State or county road, said corporation shall be responsible to the county commissioners of said county or counties in which such State or county road so appropriated is located, for all expenses incurred by such county or counties in re-locating and opening the part of such road so appropriated. The term land as herein used includes tide and shore lands but not harbor areas; it also includes any interest in land or contract right relating thereto, including any leasehold interest therein.

Responsibility of corporation for expenses incurred.

Passed the House March 5, 1903.

Passed the Senate March 12, 1903.

(Note by the Secretary of State).—The above act was filed in this office on the 18th day of March, 1903, without the approval or disapproval of the Governor thereof.

SAM H. NICHOLS,
Secretary of State.

CHAPTER 181.

[H. B. No. 53.]

AMENDING ACT PROVIDING FOR ASSESSMENT AND COLLECTION OF TAXES RELATIVE TO DELINQUENCY CERTIFICATES.

AN ACT amending an act to provide for the assessment and collection of taxes in the State of Washington, approved March 15th, 1897, by amending Section 94 of Chapter LXXI, Session Laws of 1897, and declaring an emergency.

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

SECTION 1. That section 94 of an act entitled "An act to provide for the assessment and collection of taxes in the State of Washington," is hereby amended to read as fol-

laws: Section 94. Any day, *after the expiration of six months* after the taxes charged against real property are delinquent, the treasurer shall have the right, and it shall be his duty, upon demand and payment of the taxes and interest, to make out and issue a certificate or certificates of delinquency against such property, and such certificate or certificates shall be numbered and have a stub, which shall be a summary of the certificate and shall contain a statement:

1. Description of the property assessed.
2. Year or years for which assessed.
3. Amount of tax and interest due.
4. Name of owner, or reputed owner, if known.
5. The rate of interest the certificate shall bear.
6. The time when a deed may be had, if not sooner redeemed.

7. When a certificate of any preceding year is outstanding and unredeemed, it shall be stated in subsequent certificates issued, and the principal sum due, with date of issue.

8. A guaranty of the county or municipality to which the tax is due that if for any irregularity of the taxing officers this certificate be void then such county or municipality will repay the holder the sum paid thereon with interest at the rate of six per cent. per annum from the date of its issuance: *Provided, That nothing herein contained shall prevent the running of interest during the said period of six months from the date of delinquency, at the rate of interest provided by law on delinquent taxes.*

SEC. 2. An emergency exists, and this bill shall take effect immediately.

Passed the House March 10, 1903.

Passed the Senate March 10, 1903.

Approved by the Governor March 19, 1903.