

CHAPTER 136.

(H. B. No. 297)

REVENUE AND TAXATION.

AN ACT relating to revenue and taxation.

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

SECTION 1. That the county treasurer of each county shall carry forward to the current tax roll a memorandum of all delinquent taxes on each and every description of property, and enter the same opposite the property upon which the said taxes are delinquent, in a column provided for that purpose, showing the amounts for each year.

SEC. 2. The owner or owners of property against which there are delinquent taxes, shall have the right to pay the **Current tax.** current tax without paying any delinquent taxes there may be against said property: *Provided however,* That in issuing a receipt for such current tax the county treasurer shall endorse upon the face of such receipt a memorandum of all delinquent taxes against the property therein described, showing the year for which said tax is delinquent and the amount of delinquent tax for each and every year.

Passed the House February 28, 1905.

Passed the Senate March 9, 1905.

Approved by the Governor March 9, 1905.

CHAPTER 137.

(H. B. No. 135)

CREATING A PUBLIC HIGHWAY FUND.

AN ACT creating a fund to be known as the Public Highway Fund and making provisions for an annual levy to produce revenue therein for the construction and repairs of highways and bridges.

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

SECTION 1. There is hereby created a fund to be known as the Public Highway Fund.