

the person, firm, company or corporation or personal property to the treasurer of any other county of this state, wherein any such person, firm, company or corporation has any real or personal property.

Duty of  
county treas-  
urer on receipt  
of such notice.

SEC. 3. The treasurer of any county of this state receiving the certified statement provided for in sections one and two of this act, shall have the same power to collect the taxes, penalties and delinquencies so certified as he has to collect the personal taxes levied on personal property in his own county, and as soon as the said taxes are collected they shall be remitted, less the cost of collecting same, to the treasurer of the county to which said taxes belong, by the treasurer collecting them, and he shall return a certified copy of the certified statement to the auditor of the county to which the taxes belong, together with a certified statement of the amount remitted to the said treasurer.

Passed the House February 2, 1899.

Passed the Senate March 1, 1899.

Approved March 6, 1899.

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## CHAPTER XXXIII.

[H. B. No. 83.]

### INCORPORATION OF CEMETERY ASSOCIATIONS.

AN ACT making provisions for the incorporation of cemetery associations, defining their powers, and prescribing a penalty for injury to their property.

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

Method of  
incorporation.

SECTION 1. Ten or more persons residing within any county of this state may associate themselves together be [by] an agreement in writing in the manner and form prescribed in an act entitled "An act to provide for the incorporation of associations for social, charitable and educational purposes," approved March 21,

1895, being contained in section 4445 to 4456 inclusive of Ballinger's Annotated Codes and Statutes of Washington, for the purpose of organizing themselves into a cemetery association, and upon complying with the provisions of said act, so far as applicable, they shall be and remain a corporation.

SEC. 2. All such associations shall have power to prescribe the terms on which members may be admitted, the number of its trustees and officers and the time and manner of their election or appointment and the time and place of meeting for the trustees and for the association, and to pass all such other by-laws as may be necessary for the good government of such association.

SEC. 3. Such association shall be authorized to purchase or take by gift or devise, and hold land exempt from execution and from any appropriation to public purposes, for the sole purpose of a cemetery not exceeding eighty acres, which shall be exempt from taxation if intended to be used exclusively for burial purposes, and in nowise with a view to profit of the members of such association: *Provided*, That when the land already held by the association is all practically used then the amount thereof may be increased by adding thereto not exceeding twenty acres at a time. Such association may by its by-laws provide that a stated per centage of the moneys realized from the sale of lots, donations or other sources of revenue, shall constitute an irreducible fund, which fund may be invested in such manner or loaned upon such securities as the association or the trustees thereof may deem proper. The interest or income arising from the irreducible fund, provided for in any by-laws, or so much thereof as may be necessary, shall be devoted exclusively to the preservation and embellishment of the lots sold to the members of such association, and where any by-laws has been enacted for the creation of an irreducible fund as herein provided for it cannot thereafter be amended in any manner whatever except for the purpose of increasing such fund. After paying

May adopt  
by-laws.

May hold 80  
acres exempt  
from taxation,  
when.

Greater  
amount per-  
mitted, when.

Certain  
amount to be  
spent on  
grounds.

for the land all the future receipts and income of such association subject to the provisions herein for the creation of an irreducible fund, whether from the sale of lots, from donations, rents or otherwise, shall be applied exclusively to laying out, preserving, protecting and embellishing the cemetery and the avenues leading thereto, and in the erection of such buildings as may be necessary or convenient for the cemetery purposes, and to paying the necessary expenses of the association. No debts shall be contracted in anticipation of any future receipts except for originally purchasing, laying out and embellishing the grounds and avenues, for which debts so contracted such association may issue bonds or notes and secure the same by way of mortgage upon any of its lands, excepting such lots as shall have been conveyed to the members thereof; and such association shall have power to adopt such rules and regulations as they shall deem expedient for disposing of and for conveying burial lots.

No debts may be contracted except for purchase.

May sell land, when.

SEC. 4. It shall be lawful for said trustees, wherever in their opinion any portion or portions of their lands are unsuitable for burial purposes, to sell such portion or portions, and apply the avails thereof to the general purposes of such association.

Burial lots shall be exempt from taxation.

SEC. 5. Burial lots, sold by such association shall be for the sole purpose of interment, and shall be exempt from taxation, execution, attachment or other claims, lien or process whatsoever, if used as intended, exclusively for burial purposes and in no wise with a view to profit.

Plan of grounds.

SEC. 6. All such associations shall cause a plan of their grounds and of the blocks and lots by them laid out, to be made and recorded, such blocks or lots to be numbered by regular consecutive numbers, and shall have power to enclose, improve and adorn the grounds and avenues, to erect buildings for the use of the association and to prescribe rules for the designation and adorning of lots and for erecting monuments in the cemetery, and to prohibit any use, division, improvement or adornment of a lot which they may deem im-

Certain powers.

proper. An annual exhibit shall be made of the affairs of the association. Annual exhibit of affairs.

SEC. 7. Any person who shall wilfully destroy, mutilate, deface, injure or remove any tomb, monument or grave stone, or other structure in any cemetery, or any fence railing or other work for the protection or ornament of a cemetery or tomb, monument or grave stone or other structure aforesaid or of any cemetery lot within a cemetery or shall wilfully destroy, cut, break or injure any tree, shrub or plant within the limits of a cemetery shall be deemed guilty of a misdemeanor and shall upon conviction thereof before any court of competent jurisdiction be punished by a fine of not less than five dollars nor more than five hundred dollars, and imprisonment in the county jail for a term not less than one nor more than thirty days, according to the nature and aggravation of the offense and such offender shall also be liable in an action of trespass in the name of said association, to pay all such damages as have been occasioned by his unlawful act or acts, which wrong, when recovered shall be applied to the reparation and restoration of the property destroyed or injured as above. Injuries prohibited. Penalties.

Passed the House February 16, 1899.

Passed the Senate March 1, 1899.

Approved March 6, 1899.

## CHAPTER XXXIV.

[H. B. No. 149.]

### TRESPASS ON STATE LANDS—PENALTY.

AN ACT making it unlawful to injure or damage in any way the public lands of the State of Washington, and prescribing the punishment therefor.

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

SECTION 1. If any person shall cut down, destroy, injure, or cause to be cut down, destroyed or injured, any timber standing, growing or felled upon any of the Prohibiting destruction or removal of property from public lands