

CHAPTER 117.

[S. B. 79.]

LIST OF PERSONAL PROPERTY TAX TO ATTACH TO
PROCEEDS OF FIRE INSURANCE.

AN ACT relating to the taxation of personal property, providing that the lien of such tax shall follow the proceeds of any insurance upon such property destroyed by fire, and amending section 9223-1 of Remington & Ballinger's Annotated Codes and Statutes of Washington.

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

SECTION 1. That section 9223-1 of Rem. & Bal. Code be amended to read as follows:

Section 9223-1. In the event of the destruction of personal property by fire after the fifteenth day of March of any year, the lien of the personal property tax shall attach to and follow any insurance that may be upon said property and the insurer shall pay to the county treasurer from the said insurance money all taxes, interest and costs that may be due, against the identical property so destroyed. Lien created.

Passed the Senate February 17, 1921.

Passed the House March 2, 1921.

Approved by the Governor March 18, 1921.

CHAPTER 118.

[S. B. 61.]

LEASING OF FIRST CLASS TIDE AND SHORE LANDS
FOR BOOMING PURPOSES.

AN ACT providing for the leasing of unplatted tide or shore lands of the first class to the abutting upland owner, and for booming purposes.

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

SECTION 1. The Commissioner of Public Lands is hereby authorized to lease to the abutting upland Authoriza-
tion for.