

SEC. 9. Any person or officer who shall refuse to comply with or enforce any of the provisions of this act shall be deemed guilty of a misdemeanor.

Person or officer failing to comply with act, guilty of misdemeanor.

SEC. 10. The county treasurer shall allow two dollars (\$2.00) for each witness and two dollars (\$2.00) to a justice of the peace for each certificate of damage filed which shall be paid out of the fund created by this act.

Allowance for witnesses and justice.

SEC. 11. That chapter 6 of the Laws of 1919, pages 27 to 30, and section 2 of chapter 89 of the Laws of 1923, page 258, (sections 8304 to 8306 of Remington's Compiled Statutes) are hereby repealed.

Statutes repealed.

Passed the Senate March 7, 1929.

Passed the House March 11, 1929.

Approved by the Governor March 21, 1929.

CHAPTER 199.

[S. S. B. 59.]

ASSESSMENT AND TAXATION OF PROPERTY.

AN ACT relating to the assessment and taxation of property in certain cases, and to sales thereof for delinquent taxes.

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

SECTION 1. Easements and the property constructed upon or occupying such easements owned by public service corporations shall be assessed and taxed together as personal property and the taxes thereon shall be collected as personal property taxes.

Easements owned by public service corporations.

SEC. 2. Real estate subject to any such easement shall be assessed and taxed as real estate subject to such easement.

Real estate.

SEC. 3. When any such real estate is sold for delinquent taxes thereon it shall be sold subject to

Real estate sold subject to easement.

such easement, and the purchaser at any such tax sale shall acquire no title to such easement or the property constructed upon or occupying the same.

Real estate
not to be
sold for
non-payment
of ease-
ment tax.

SEC. 4. Real estate subject to any such easement shall not be chargeable with any tax levied upon such easement or the property constructed upon or occupying such easement and shall not be sold for the non-payment of any such tax.

Railroads
excepted.

SEC. 5. This act shall not apply to railroad easements or property.

Passed the Senate March 8, 1929.

Passed the House March 12, 1929.

Approved by the Governor March 21, 1929.

CHAPTER 200.

[S. B. 92.]

INTOXICATING LIQUOR.

AN ACT relating to the sale of intoxicating liquor and providing penalties for violation thereof.

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

Sale to
minor,
felony.

SECTION 1. Every person who shall sell any intoxicating liquor to any minor shall be guilty of a felony. The provisions and penalties of this act are independent of those of section 7328, Remington's Compiled Statutes, being section 11, chapter 19, Laws of 1917, page 60, relating to the offenses of "jointist" and "bootlegger" which shall remain in full force and effect.

Passed the Senate February 5, 1929.

Passed the House March 12, 1929.

Approved by the Governor March 21, 1929.