

provided for in the preceding section, draw a warrant in favor of the applicant, as shown by the certificate of the commissioner of public lands and in the amount as set forth in such certificate payable to such applicant, and deliver the same to the commissioner of public lands, who shall in turn deliver the same to the applicant, taking his receipt therefor. Such receipt and the waiver heretofore provided for shall be attached together and filed in the office of the commissioner of public lands.

SEC. 5. For the purpose of carrying out the provisions of this act the sum of fifteen thousand dollars, or so much thereof as may be necessary, is hereby appropriated out of any fund in the state treasury not otherwise appropriated.

Appropriation, \$15,000.

Passed the Senate March 2, 1915.

Passed the House March 10, 1915.

Approved by the Governor March 18, 1915.

CHAPTER 146.

[S. B. 139.]

EXEMPTION OF SCHOOLS AND COLLEGES FROM TAXATION.

AN ACT relating to the exemption of certain property of schools and colleges from taxation and amending section 9099 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 9099 of Remington & Ballinger's Annotated Codes and Statutes of Washington be amended to read as follows:

Amends Rem.-Bal. § 9099, by increasing exemption of colleges to 40 acres.

Section 9099. There shall be exempt from taxation in the State of Washington all property, real and personal, owned by any school or college in this state, supported in whole or in part by gifts, endowments or charity, the entire income of which said school or college, after paying the expenses thereof, is devoted to the purposes of such institution, and which is open to all persons upon equal terms:

Real and personal property exempt.

Limitation
on exempt
real estate.

Provided, That said property is used solely for educational purposes (or the revenue therefrom be devoted exclusively to the support and maintenance of such institution): *And provided, further*, That the real estate so exempt shall not exceed ten acres in extent, and shall be used exclusively for college or campus purposes: *Except, however*, That any school of collegiate grade and accredited by the state board of education shall be entitled to an exemption of not more than forty acres of real estate used exclusively for said purposes, but no corporation shall be entitled to more than one such larger exemption, and where the college is under the direction or control of any religious denomination such larger exemption shall be allowed to one college only directed or controlled by such religious denomination: *And provided, further*, That real estate owned or controlled by such institution and leased or rented by them for the purpose of deriving revenue therefrom shall not be exempt from taxation under the provisions of this act: *Provided, further*, That the annual income from such endowment is equal to or exceeds all incomes from tuitions received by said institutions.

No exemp-
tion from
local assess-
ments.

SEC. 2. Nothing in this act will exempt such property from payment of local assessment for improvements made or hereafter to be made.

Filing claim.
of exemption.

SEC. 3. Any such institution claiming said exemption shall file such claim with the county auditor of the county where such property is located and also with the secretary of state.

Passed the Senate March 2, 1915.

Passed the House March 9, 1915.

Approved by the Governor March 18, 1915.