

this state: *Provided, further,* That before any railroad corporation organized under the laws of any other state or territory, or of the United States, shall be permitted to avail itself of the benefits of this act with respect to any railroad constructed, or to be constructed within this state, such corporation shall file with the secretary of state, a true copy of its charter or articles of incorporation, and otherwise comply with the laws of this state respecting foreign corporations doing business within the state: *Provided,* That any such consolidation shall be approved by the public service commission: *Provided, further,* That in no case, shall the capital stock of the company formed by such consolidation exceed the sum of the capital stock of the companies so consolidated, at the par value thereof.

Approval of
public service
commission.

Capital
stock of
consolidated
company.

Passed the Senate February 26, 1915.

Passed the House March 8, 1915.

Approved by the Governor March 17, 1915.

CHAPTER 137.

[H. B. 7.]

COLLECTION OF DELINQUENT TAXES ON PERSONAL PROPERTY BY DISTRAINT.

AN ACT relating to assessment and taxation, providing for interest on unpaid personal property taxes, providing methods of collection and distraint, and amending section 9223a of Remington and Ballinger's Annotated Codes and Statutes of Washington.

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

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

Section 9223a. On the first Monday in February succeeding the levy of taxes, the county treasurer shall proceed to collect all personal property taxes. He shall give notice by mail to all persons charged with personal property taxes, and if such taxes are not paid on or before the 15th day of March of such year, he shall forthwith

Amends
3 Rem.-Bal.
§ 9223a, as
to prepara-
tion of
distrain
papers.

Delinquent
personal tax.

proceed to collect the same. In the event that he is unable to collect the same in due course, he shall prepare papers in distraint, which shall contain a description of the personal property, the amount of the tax, the amount of accrued interest at the rate of fifteen per cent. per annum from March 15th, and the name of the owner or reputed owner, and shall file the same with the county sheriff, who shall immediately without demand or notice distraint sufficient goods and chattels belonging to the person charged with such taxes to pay the same with interest at the rate of fifteen (15) per cent. per annum from the 15th day of March of such year, together with all accruing costs, and shall immediately proceed to advertise the same by posting written notices in three public places in the county in which such property has been levied upon, one of which places shall be at the county court house, such notices to state the time when and place where such property will be sold. If the taxes for which such property is distrained and the interest and cost accruing thereon are not paid before the date appointed for such sale, which shall not be less than ten (10) days after the taking of such property, such sheriff shall proceed to sell such property at public auction, or so much thereof as shall be sufficient to pay such taxes with interest and costs, and shall pay to the treasurer the money so collected at such sale, and if there be any overplus of money arising from the sale of any personal property, the treasurer shall immediately pay such overplus to the owner of the property so sold, or to his legal representative: *Provided*, That whenever it shall become necessary to distraint any standing timber owned separately from the ownership of the land upon which the same may stand, or any fishtrap, pound-net, reef-net, set-net, drag-seine fishing location, which shall be deemed to have been distrained and taken into possession when the said sheriff shall have, at least thirty (30) days before the date fixed for the sale thereof, filed with the auditor of the county wherein such property is located, a notice in writing citing that he has distrained such prop-

Penalty.

Distraint
by sheriff.Standing
timber and
fishing ap-
pliances.

Collection
in case of
removal of
property.

erty, describing it, giving the name of the owner or reputed owner, the amount of tax due with interest, and the time and place of sale. A copy of said notice shall also be sent to the owner or reputed owner at his last known address by registered letter at least thirty (30) days prior to the date of sale: *And provided, further,* That if any personal property upon which taxes have been levied, but not paid, is about to be removed from the county where the same has been assessed, the county treasurer may demand such taxes without the notice provided for in this section, and if necessary may distrain sufficient goods and chattels to pay the same as provided in this act.

Passed the House February 10, 1915.

Passed the Senate March 8, 1915.

Approved by the Governor March 17, 1915.

CHAPTER 138.

[H. B. 225.]

FEES OF JUSTICES OF THE PEACE.

AN ACT in relation to fees and compensation of justices of the peace and repealing section 1864 of Remington & Ballinger's Annotated Codes and Statutes of Washington.

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

SECTION 1. The fees and compensation of justices of the peace shall be as follows, to-wit:

Docket fee.

When each case is filed the sum of \$2.00 shall be paid by the plaintiff, which said sum shall include the docketing of the cause, the issuing of notice or summons, the trial of the case and the entering of judgment: *Provided,* That no further fee shall be required of either party to the suit for issuing subpoena, for approving any bond, including justification, incident to the case, or for orders and filing of publication of summons, or for any continuance by either party, or for issuing any writ of replevin, attachment and one writ of garnishment. For each additional writ of garnishment a fee of fifty cents shall be charged.

Extra garnishment writs.