

shall become delinquent, and all penalties provided by law for the non-payment of such taxes shall attach and the same be collected as provided by law.

SEC. 2. That all penalties on all state and county taxes paid on or before April 1st, 1893, be and are hereby remitted, but said taxes shall draw interest from March 1st, 1893, until paid, at ten per cent. per annum, and the county treasurers of the respective counties in the state are authorized to receive and receipt for such taxes, with interest, but without penalty, up to April 1st, 1893. Penalties remitted.

SEC. 3. That the county treasurers of the various counties who shall have collected any penalties on any such taxes for said year 1892, prior to the passage of this act, keep the amount of such penalties so collected in a separate fund to be refunded to the respective parties having paid the same, and that any person having so paid any such penalty shall present his claim therefor to the board of county commissioners of the county in which the same were paid, and the board shall audit said claim and order a warrant drawn therefor, which warrant the treasurer shall pay out of said fund.

SEC. 4. Whereas, the time to which the payment of taxes is by this act extended would otherwise expire before this act would take effect, an emergency exists; and, therefore, this act shall take effect and be in force from and after its passage and approval by the governor. Emergency.

Approved February 16, 1893.

CHAPTER XIV.

[H. B. No. 164.]

TRANSCRIBING COUNTY RECORDS.

AN ACT entitled an act providing for the transcribing of county records.

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

SECTION 1. It shall be the duty of the county commissioners of any county in this state, when any of the county

records of their county become so mutilated that the handling of the same becomes dangerous to the public safety of said records, and in the judgment of said county commissioners it may become necessary to order the transcribing of said records at a sum not exceeding eight cents per folio of one hundred words, in books to be provided for that purpose by said county.

County
auditor to
certify.

SEC. 2. That the books containing the records so transcribed shall be certified by the county auditor, under whose direction said transcribing was done, as being a true copy of the original book in the same number and class.

SEC. 3. That all the original record books shall after the transcribing thereof be filed away in the auditor's office and only be used in case of contest on the correctness of the transcribed records.

SEC. 4. That all the records heretofore transcribed by order of any board of county commissioners in this state shall be and are hereby declared the legal records of said county the same as if transcribed under the provisions of this act.

Approved February 20, 1893.

CHAPTER XV.

[S. B. No. 69.]

POLICE MATRONS.

AN ACT requiring the appointment of police matrons in certain cities, designating their duties and directing their compensation, and declaring an emergency.

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

SECTION 1. That there shall be annexed to the police force of each city in this state having a population of not less than ten thousand inhabitants one or more police matrons who, subject to the control of the chief of police or other proper officer, shall have the immediate care of all