

be acted on and equalized by the county board of equalization as required by law.

SEC. 117. Two hundred copies of this act, and of the act passed by the legislature to provide for building and keeping in repair roads and bridges in organized townships, and to provide for the levy and collection of taxes for the same, shall be printed in pamphlet form, and copies of the same shall be sent by the state printer or auditor to each county auditor in this state for distribution as follows: One copy to each county commissioner and one copy to each of the judges of election in each election precinct for the general election to be held in November, 1896.

Passed the senate February 13, 1895.

Passed the house March 13, 1895.

Approved March 23, 1895.

CHAPTER CLXXVI.

[S. B. No. 355.]

RELATING TO REVENUE.

AN ACT amending sections 3, 5, 6, 45, 48, 55, 59, 60, 61, 62, 65, 66, 68, 69, 72, 73, 77, 78, 79, 80, 88, 89, 95, 96, 98, 121, 130, 135, and repealing sections 81, 82, 83 and 120 of chapter CXXIV of the laws of 1893, relating to revenue, and declaring an emergency.

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

SECTION 1. Section three of chapter 124 of the laws of 1893, is hereby amended to read as follows: Sec. 3. Personal property for the purposes of taxation shall be construed to embrace and include, without specially defining or enumerating it, all goods, chattels, moneys, stocks or estate; all improvements upon lands, the fee of which is still vested in the United States, or in the State of Washington, or in any railroad company or corporation, and all and singular of whatsoever kind, name, nature and description, which the law may define or the courts interpret, declare and hold to be personal property, for the pur-

Personal
property
defined.

pose of taxation, and as being subject to the laws, and under the jurisdiction of the courts of this state, whether the same be in any marine craft, as ships and vessels, or in other property holden under the laws and jurisdiction of the courts of this state, be the same at home or abroad; all credits, including accounts, notes, bonds, certificates of deposit, judgments, choses in action and all other debts of whatsoever kind or nature, due or to become due (whether secured or not by mortgage or otherwise): *Provided, however,* That in making up the amount of money or credits other than bank stock, which any person is required to list or have listed or assessed, he will be entitled to deduct from the gross amount thereof all debts in good faith owing by him, but no acknowledgment not founded on actual consideration, and no such acknowledgment made for the purpose of being so deducted shall be considered a debt within the intent of this section, and so much only of any liability of such person as security for another shall be deducted, as the person making the list believes he is equitably or legally bound to pay, and so much only as he believes he will be compelled to pay on account of the inability of the principal debtor, and if there are other sureties able to contribute, then so much only as he in whose name the list is made will be found to contribute; but no person will be entitled to any deduction on account of any obligation of any kind given to any insurance company for the premiums of insurance, nor on account of any unpaid subscription to any institution, society, corporation or company; and no person shall be entitled to any deduction on account of any indebtedness contracted for the purchase of United States bonds or other non-taxable property: *Provided,* That credits shall be assessed at their true and actual value: *And provided further,* That mortgages and all credits for the purchase of real estate shall not be considered as property for the purposes of this act.

SEC. 2. That section five of chapter 124 be amended to read as follows: Sec. 5. All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say—*First:* All public school houses, state colleges, state university and state normal schools,

Special exemption from taxation.

with the books and furniture therein, and the grounds attached to such buildings necessary for their proper occupancy. *Second:* All lands used exclusively for public burying grounds or cemeteries, all churches built and supported by donations, whose seats are free to all, and the grounds whereon such churches are built, not exceeding one hundred and twenty feet by two hundred feet in quantity: *Provided,* That such grounds are used wholly for church purposes. *Third:* All property, whether real or personal, belonging exclusively to any county, municipal corporation, the state or to the United States. *Fourth:* All buildings belonging to counties used for holding courts, for jails, for county offices or county hospitals, with the ground on which such buildings are erected. *Fifth:* All lands, houses or other buildings or property belonging to any county, township, city or town, used exclusively for the accommodation or support of the poor. *Sixth:* All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town or any fire company organized therein. *Seventh:* All free public libraries, orphanages, orphan asylums, institutions for the reformation of fallen women, homes for the aged and infirm, and hospitals for the care of the sick, when such institutions above mentioned are supported in whole by public appropriations or by private charity, or are supported in part by charity, and all of the income and profits of such institutions are devoted to charitable purposes, after paying the expenses thereof; and the grounds whereon such libraries, orphanages, institutions, homes and hospitals are built, when used exclusively for the purposes in this subdivision enumerated. That in order to determine whether such libraries, orphanages, institutions, homes and hospitals are exempt from taxes within the true intent of this act, the state board of health, the county and city authorities of the county and city wherein such institutions are respectively situated may have access to the books of said institutions, and the institution claiming exemption shall provide by its articles of incorporation that the mayor of the city and the chair-

man of the board of county commissioners wherein such institution is located shall be *ex officio* trustees thereof. And the superintendent or manager of the library, orphanage, institution, home or hospital claiming exemption from taxation under this act shall make oath before the assessor that all of the income and receipts thereof, including donations to it, have been applied to the actual expenses of maintaining it and to charitable purposes. He shall also, under oath, make an annual report to the state board of health of its receipts and disbursements, specifying in detail the sources from which the receipts have been derived and the objects to which disbursements have been applied, and shall further furnish [with] the said report full and complete vital statistics for the use and information of the state board of health, who may publish the same in its annual report: *Eighth*: The personal property of each householder and head of a family liable to assessment and taxation under the provisions of this act, of which such individual is the actual and *bona fide* owner, to an amount not exceeding three hundred dollars: *Provided*, That each person shall list all of his personal property for taxation and the county assessor shall deduct the amount of the exemption authorized by this section from the total amount of this assessment and assess the remainder.

SEC. 3. Section six of said chapter is hereby amended to read as follows: Sec. 6. All real property in this state subject to taxation shall be listed and assessed biennially, on every odd numbered year, with reference to its value on the first day of April preceding the assessment. All personal property in this state, subject to taxation, shall be listed and assessed every year, with reference to its value on the first day of April preceding the assessment: *Provided*, That fruit trees, except nursery stock, shall not be assessed before four years after being transplanted from the nursery into orchard. No male animal kept solely for breeding purposes shall be assessed for more than three hundred dollars: *Provided further*, That real estate becoming subject to taxation since the last assessment, and improvements upon real estate made since the last assessment, shall be assessed and included in the tax roll in

All personal property listed annually; real property listed biennially.

every even numbered year: *And provided further*, That the destruction or removal of improvements since the last preceding assessment shall be duly noted by the county assessor, and the assessment and tax rolls herein provided made to conform to such changes: *Provided further*, That all real estate subject to taxation shall be listed by the assessor each year in the assessment roll, and in each even numbered year the valuation of each tract for taxation shall be the same as the valuation thereof as equalized by the county board of equalization in the preceding year.

Real property listed in numerical order.

SEC. 4. Section 45 of said chapter is hereby amended to read as follows: Sec. 45. The assessor shall list all real property according to the smallest legal subdivision, as near as practicable, and where land has been platted into lots and blocks, he shall list each lot or fraction thereof separately: *Provided*, That when several lots in any block, or several blocks in any plat of any addition, subdivision or townsite, or several tracts of land shall be owned by any one person, firm, syndicate or corporation, the assessor may group such lots and blocks and tracts so far as practicable. The assessor shall make out in the real property assessment book, in numerical order, complete lists of all lands or lots subject to taxation, showing the names of owners, if to him known, and, if unknown, so stated opposite each tract or lot in pencil memorandum, the number of acres and lots or parts of lots included in each description of property. The assessment books and blanks shall be in readiness for delivery to the assessors on the first Monday of February of each year.

Time within which assessor shall perform duties.

SEC. 5. Section 48 of said chapter is hereby amended to read as follows: Sec. 48. The assessor shall begin the preliminary work for each assessment not later than the first Monday of February of each year in all counties from the first to the sixteenth class, inclusive, and not later than the first day of March in all other counties in the state. He shall also perform the duties of listing and placing valuations on all real property during the months of April, May and June of each odd numbered year, and in the following manner, to wit: He shall actually view and determine as nearly as practicable, the true and fair value

To list names of property owners.

of each tract or lot of real property listed for taxation, and shall enter the value thereof, including the value of all improvements and structures thereon, opposite each description of property. He shall each year make an alphabetical list of the names of all persons in his county liable to assessment of personal property, and require each person to make a correct list and statement of such property according to the prescribed form, which statement and list shall be subscribed and sworn to by the person listing the property, and the assessor shall thereupon determine the value of the property included in such statement, and enter the same in his assessment books opposite the name of the party assessed; and in making such entry in his assessment list, he shall give the name and postoffice address of the party listing the property, and if the party reside in a city the assessor shall give the street and number or other brief description of his residence or place of business.

[Sections 6, 7, 8, 9, 10, 11, 12 and 13 vetoed by the governor.]

SEC. 14. Section 69 of said chapter is hereby amended to read as follows: Sec. 69. The county treasurer shall be the receiver and collector of all taxes extended upon the tax books of the county, whether levied for state, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his county. All taxes made payable by the provisions of this act shall be due and payable to the treasurer as aforesaid, on or before the thirty-first day of May in each year, after which date they shall become delinquent, and thereafter a penalty of two per cent. shall attach upon all such taxes, and interest at the rate of twelve per cent. shall be charged upon such unpaid taxes from the date of delinquency until paid: *Provided, however,* That if one-half of said taxes be paid on or before said thirty-first day of May, then the time of payment of the remainder thereof shall be extended, and said remainder shall be due and payable on or before the thirtieth day of November following; but if the remaining one-half of said taxes be not paid on or before the thirtieth

County treasurer to be receiver and collector of all taxes.

day of November, then such remaining half shall be delinquent and a penalty of two per cent. shall attach to and be charged upon such taxes, together with interest at the rate of twelve per cent. per annum from the thirty-first day of May preceding until paid.

How collected, and distraint of property.

SEC. 15. Section 72 of said chapter is hereby amended to read as follows: Sec. 72. Immediately after the first day of December the county treasurer shall proceed to collect all delinquent personal property taxes, and if such taxes are not paid on demand he shall distraint sufficient goods and chattels belonging to the person charged with such taxes, if found within the county, to pay the same, with the said penalty and interest, together with all accruing costs, and shall immediately proceed to advertise the same by posting written notices thereof in three public places in the county in which such property has been levied upon, stating the time when and the place where such property will be sold; and if the taxes for which said property is distrained, and the costs which accrue thereon, are not paid before the date appointed for such sale, which shall be not less than ten days after the taking of such property, such treasurer shall proceed to sell such property at public auction, or so much thereof as will be sufficient to pay such taxes, penalty, interest and costs, and if there be an overplus of money arising from the sale of any personal property, the treasurer shall immediately pay any such overplus to the owner of the property so sold, or to his legal representatives.

In case of failure to collect, to file list with county auditor.

SEC. 16. Section 73 of said chapter is hereby amended to read as follows: Sec. 73. If the county treasurer is unable, for the want of goods or chattels whereupon to levy, to collect by distress or otherwise the taxes, or any part thereof, which may have been assessed upon the personal property of any person or corporation, or any executor or administrator, guardian, receiver, accounting officer, agent or factor, such treasurer shall file with the county auditor, on the first day of March following, a list of such taxes, with an affidavit of himself or of the deputy treasurer entrusted with the collection of said taxes, stating that he had made diligent search and inquiry for goods and chat-

tels wherewith to make such taxes, and was unable to make or collect the same. The county auditor shall deliver such list and affidavit to the board of county commissioners at their first session thereafter, and they shall cancel such taxes as they are satisfied cannot be collected. The county auditor shall then certify to the state auditor the amount of state tax thus found to be delinquent and uncollectible, which amount shall be deducted from the amount to be paid by such county to the state treasurer on account of such taxes.

SEC. 17. Section 77 of said chapter is hereby amended to read as follows: Sec. 77. On the first Mondays of January, April, July and October, respectively, of each year, the county treasurer shall make full settlement with the county auditor of his receipts and collections for all purposes, from the date of the last settlement up to and including the last day of the preceding month. The county auditor shall, on or before the fifteenth day of the month in which said settlement is made, notify the state auditor of the result of the several quarterly settlements made with the county treasurer as above specified, and the state auditor shall immediately certify to the state treasurer the amount of state funds in the hands of the several county treasurers, as shown by the quarterly reports of the several county auditors, and the state treasurer is hereby authorized to immediately draw a bank draft, payable at sight, on each county treasurer, respectively, for the amount of state funds in his hands or possession. Should any county treasurer fail or refuse to honor such draft or make payment of the amount thereon (except in case of manifest error or other good and sufficient cause), he shall be guilty of nonfeasance in office, and upon conviction thereof shall be punished according to law.

When settlement to be made with county auditor.

SEC. 18. Section 78 of said chapter is hereby amended to read as follows: Sec. 78. On the first Monday of January of each year the county treasurer shall balance up the tax rolls in his hands and with which he stands charged on the roll accounts of the county auditor. He shall then report to the county auditor in full the amount of taxes he has collected and specify the amount collected on each fund.

Treasurer's annual report to auditor.

He shall also report the amount of taxes that remain uncollected and delinquent upon the assessment rolls, which, with his collections and credits on account of errors and double assessments, should balance his roll account as he stands charged. He shall then report the amount of collections on account of interest and penalty since the taxes became delinquent, and as added by him to the original amounts when making such collections, and with which he is now to be charged by the auditor, such reports to be duly verified by affidavit. He shall also, at the same time, file with the auditor his collection registers, showing all taxes collected by him since the last preceding annual settlement of current and delinquent taxes. The county auditor shall thereupon proceed to compare the stub tax receipts of the treasurer with the treasurer's tax rolls and the collection registers filed in his office, and shall note if the tax rolls are properly marked opposite each tract or tax, with the word "paid," and the number of the treasurer's receipt that he gave in discharge of any tax is properly entered opposite each tract or tax described in such receipt, and if the description, amount, names and numbers and funds agree; the auditor shall also compare such receipts with the treasurer's cash book or collection register, upon which he is required to post them, and if properly credited to the several funds, and also coincides in all respects with the assessment rolls, he shall then test the footings upon the treasurer's collection register to see that no errors have been made or frauds perpetrated. He shall then satisfy himself that the collections of the interest and penalty required to be added after taxes have become delinquent have been collected and properly accounted for, and if so, to charge the treasurer with the same. If the treasurer's receipts in all respects are correct and true, and the collections fully and properly accounted for on the same, the auditor shall enter the credits and debits upon the treasurer's roll accounts and properly balance the same up to date.

Taxes to
be a lien.

SEC. 19. Section 79 of said chapter is hereby amended to read as follows: Sec. 79. All taxes and levies which may hereafter be lawfully imposed or assessed shall be and

they are hereby declared to be a lien respectively upon the real estate upon which they may hereafter be imposed or assessed, which liens shall include all charges and expenses of and concerning the said taxes which, by the provisions of this act, are directed to be made. The said lien shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which said real estate may become charged or liable.

SEC. 20. That section 95 of said act [chapter] be amended to read as follows: Sec. 95. The auditor of state shall prescribe the forms of all blanks and books required under the provisions of this act and, except as hereinafter provided, shall have all detail lists, schedules and assessment book to be used in connection with the assessment and collection of the public revenue printed and, when necessary, bound at the expense of the state, and furnished in sufficient size and quantities to the several counties as may be required: *Provided*, That in preparing such assesment books the state auditor shall follow substantially the following form: Auditor shall
prescribe form.

ASSESSMENT AND TAX ROLL OF REAL PROPERTY IN		Equalized value by state board.....	\$
		Equalized value by county board.....	\$
		No. of school district.....	
		No. of road district.....	
		Rate per mile.....	\$
		Aggregate assessed valuation of railroad track.....	\$
		Aggregate assessed valuation of town or city lots and improvements thereon.....	\$
		Value of improvements on town or city lots.....	\$
		Value of town or city lots.....	\$
		Aggregate assessed valuation of lands and improvements thereon.....	\$
		Value of improvements on lands.....	\$
		Value of lands.....	\$
		No. of acres improved.....	
		No. of acres.....	
DESCRIPTION OF LAND OR TOWN PROPERTY.	No. of range.....		
	No. of township.....		
	No. of section.....		
	No. of block.....		
	No. of lot.....		
	Part of section, donation, mining or other claim; name of city, town, village or addition thereto.		
Name of person, firm, company or corporation assessed as owners.			
No. of line.....			

[LEFT HAND PAGE]

PAGE.

COUNTY, STATE OF WASHINGTON, FOR THE YEAR 189—.

No. of line.....		
REMARKS.		
No. of tax receipt.....		
Date of payment.....		
Total amount tax paid on each description of property after date of delinquency.....		\$ C
Twenty per cent. interest.....		\$ C
Five per cent. penalty.....		\$ C
Total amount of taxes delinquent on each description of property.....		\$ C
Total amount of taxes paid on each description of property.....		\$ C
Two per cent. rebate.....		\$ C
Total amount of taxes on each description of property.....		\$ C
City or town tax levy.....		\$ C
Name of city or town..... Mills.		\$ C
SPECIAL TAX LEVIES. Mills.	\$ C C
 Mills.	\$ C C
STATE AND COUNTY TAX LEVIES.		\$ C
State general fund..... Mills.		
State military fund..... Mills.		
State interest fund..... Mills.		
TOTAL STATE..... Mills:		
County general fund..... Mills.		
County school fund..... Mills.		
County road and bridge..... Mills.		
County road property..... Mills.		
County..... Mills.		
County..... Mills.		
TOTAL COUNTY..... Mills.		
Total of.....levies, state and county..... Mills.		
\$		

[RIGHT HAND PAGE.]

Counties may provide their own blanks, etc.

And provided further, That counties may provide their own assessment books and blanks, the expense of such books and blanks to be paid by the county. The assessment books and blanks shall be in readiness for delivery to the assessor on the first Monday of March in each year.

State auditor to decide all questions concerning interpretation of this act.

The state auditor shall decide all questions that may arise in reference to the true construction or interpretation of this act, or any part thereof, in connection with the advice and opinion of the attorney general of the state, and such decision shall have force and effect until annulled by the judgment or decree of a court of competent jurisdiction.

Treasurer to keep an index.

SEC. 20½. Section 80 of said chapter is hereby amended to read as follows: [Sec. 80.] The county treasurer shall also prepare and keep an index showing all delinquent taxes for such year, and such index shall be so arranged as to provide for the entering thereon of the delinquent taxes of succeeding years. Such index shall be carefully prepared and accurately made, and shall be kept up to date, and such index shall be the official record on which his certificates as to the payment of taxes shall be based.

When lien attaches.

SEC. 21. Section 88 of said chapter is hereby amended to read as follows: Sec. 88. The taxes assessed upon real property shall be a lien thereon from and including the first day of April in the year in which they are levied until the same are paid; but as between a grantor and grantee such lien shall not attach until the first day of January of the succeeding year. The taxes assessed upon personal property shall be a lien upon all of the personal property of the person assessed, and also upon the property so assessed if the possession thereof shall have been transferred, from and after the first day of January next succeeding the date of the levy of such taxes.

False statement.

SEC. 22. Section 89 of said chapter is hereby amended to read as follows: Sec. 89. If the county treasurer has reason to believe, or is informed, that any person has given to the assessor a false statement of his personal property; or that the assessor has not returned the full amount of property required to be listed in his county; or has omitted or made an erroneous return of any property which is by law subject to taxation; or if it shall come to his knowledge

that there is property of a non-resident of his county which is about to be removed from the state, which has not been listed for taxation for the current year, he shall proceed at any time before the final settlement with the county auditor, to correct the return of the assessor and to charge the owner of said property on the tax list with the proper amount of taxes. To enable him to do this he is hereby authorized and empowered to issue compulsory process and to require the attendance of any person whom he may suppose to have a knowledge of the articles, or value of the property, and to examine such person on oath in relation to such statement or return; and the treasurer shall in all such cases notify every such person, before making the entry upon the tax list, that such person may have an opportunity of showing that his statement, or the return of the assessor, is correct; the county treasurer shall in all cases file in his office the statement of facts or evidence upon which he made such corrections.

SEC. 23. Section 96 of said chapter is hereby amended to read as follows: Sec. 96. The county treasurer shall, during the month of April in the third calendar year following the date of delinquency of any taxes on real property, publish an advertisement giving notice of the intended application for judgment for sale of such delinquent lands and lots, in a newspaper published in his county, if any such there be, or if there be no such paper printed in his county, then he shall post three notices of such intended application in the most conspicuous places in such county, one of which shall be at the door of the court house at the county seat of such county. Said advertisement shall be published once each week for three successive publications, and the last of such publication shall be at least one week prior to the date fixed in such advertisement for such intended application. Said advertisement shall contain a list of the delinquent lands and lots upon which the taxes remain due and unpaid, the names of the owners, if known, the total amount due thereon, and the year or years for which the same are due. Said treasurer shall therein give notice that on the second Monday of May in such year he will apply to the superior court of his county for judgment against

Notice of application for judgment.

said land and lots, for said taxes, penalties, interest and costs, and for an order to sell said lots and lands for the satisfaction thereof; and shall also give notice that on the first Monday of September following, the lots and lands, for the sale of which an order shall be made, will be exposed to public sale at the front door of the court house in said county, for the amount of taxes, penalties, interest and costs due thereon; and the advertisement, published according to the provisions of this section, shall be deemed to be sufficient notice of the intended application for judgment, and of the sale of the lands and lots under the order of the said court. Where the publisher of any paper that may have been selected by the county treasurer shall be unable or unwilling to publish such advertisement, said treasurer shall select some other newspaper, having due regard to the circulation of such paper, or shall post the notices hereinbefore prescribed: *Provided*, That the price charged by any newspaper for such publication shall not exceed in any case the sum of thirty cents for each description. The clerk of the court shall charge against each delinquent owner the same fees as are charged for similar services in a civil action, and where several tracts belong to one person, firm or corporation, the fee shall be charged against such person, firm or corporation for a single action: *Provided*, That when the tax is not contested, the entire charges against any one owner shall not exceed one dollar.

Clerk's fees.

Compensation.

Applications for judgment and order of sale to be made to superior court.

SEC. 24. Section 98 of said chapter is hereby amended to read as follows: Sec. 98. All applications for judgment and order of sale for taxes and assessments, together with penalties, interest and costs, on delinquent lands and lots, shall be made to the superior court of such county at the time hereinbefore specified, to wit: On the second Monday of May in the third calendar year following the date of the delinquency of such taxes and assessments. If from any cause the superior court shall not be in session on such day the cause shall stand continued, and it shall not be necessary to re-advertise the list or notice required by law to be advertised before judgment and sale, but as soon thereafter as the same can be heard said court shall hear and determine

the matter, and if judgment is rendered the sale shall be made on the first Monday in September following. If from any cause the county treasurer is prevented from advertising and obtaining judgment at said time it shall be held to be legal to obtain judgment at any subsequent time when said court is in session, but if the failure arises from the county treasurer's not complying with any of the requirements of this act, he shall be held on his official bond for the full amount of all taxes and assessments, together with penalties, interest and costs charged against him: *Provided*, That any such failure on the part of the county treasurer shall not be allowed as a valid objection to the collection of any tax or assessment, or to the rendition of judgment against any delinquent lands or lots included in the application of such county treasurer: *And provided further*, That on the application for judgment at such subsequent term it shall not be deemed necessary to set forth or establish the reasons of such failure. Proviso.

SEC. 25. Section 121 of said chapter is hereby amended to read as follows: Sec. 121. Real property sold under the provisions of this act may be redeemed at any time before the expiration of three years from the date of sale, by payment, in legal money of the United States, to the county treasurer of the proper county, the amount for which the same was sold, together with 12 per cent. interest thereon from the date of sale until payment. The person redeeming such property shall also pay the amount of all taxes, assessments, penalties, interest and costs accruing after such sale, with 12 per cent. interest thereon from the day the same were due until paid, unless such subsequent taxes or assessments, penalties, interest or costs has been paid by or on behalf of the person for whose benefit the redemption is made, and not being purchaser at the tax sale, or his assignee. No fee shall be charged for any redemption after the passage of this act. If the real property of any minor heir or insane person be sold for non-payment of taxes or assessments the same may be redeemed at any time after sale and before the expiration of one year after such disability has been removed upon the terms specified in this section on the payment of interest at the rate of 10 per Redemption
of property
sold for taxes.

cent. per annum on the amount for which the same was sold, from and after the date of sale, which redemption may be made by themselves or by any person in their behalf. Tenants in common, or joint tenants, shall be allowed to redeem their individual interests in real property sold under the provisions of this act in the same manner and under the terms specified in this section for the redemption of real property other than that of insane persons and minor heirs. Any redemption made shall inure to the benefit of the person having the legal or equitable title to the property redeemed, subject, however, to the right of the person making the same to be reimbursed by the person benefited.

County treasurer to execute deed of conveyance.

SEC. 26. Section 130 of said chapter is hereby amended to read as follows: Sec. 130. At any time after the expiration of three years from the date of sale of any real estate for taxes or assessments, penalties, interest and costs, if the same shall not have been redeemed, the county treasurer, on request and on the production of the certificate of purchase, and upon compliance with the three preceding sections, shall execute and deliver under his hand and seal to the purchaser, his heirs or assigns, a deed of conveyance for the real estate described in such certificate.

County treasurer authorized to advertise and sell property for delinquent taxes.

SEC. 27. Section 135 of said chapter is hereby amended to read as follows: Sec. 135. The treasurer shall each year upon receiving the tax roll from the county auditor enter against each tract of land or town lot sold for taxes and remaining unredeemed, and on which tax deed has not issued, and against each tract of land or lot theretofore forfeited to the county for unpaid taxes, in columns for that purpose, the year for which said tracts or lots or portions thereof were sold or unpaid, and the said statement shall be noted on each tax receipt, together with all subsequent taxes paid by holder of tax sale certificate, issued after the date of any tax sale, and the amount thereof shall be collected and paid over in like manner as other taxes. The county treasurer is hereby authorized to advertise and sell said property on which taxes become delinquent, in the manner hereinbefore required by this act as if said property had never been sold or forfeited to the county,

and the county may, by its agent, attend such sale for taxes and buy said lands and acquire the same rights that individuals now have under the law; and acquire, hold, sell and dispose of said title thereto the same as and in the same manner as individuals may do under the laws of this state, in case of sale for taxes. Said sales shall be continued from year to year until the taxes on said property are paid, by sale or otherwise: *Provided*, That any person purchasing property at tax sale which has heretofore been forfeited to the county for unpaid taxes prior to said sale shall, before receiving the certificate of sale of such property, pay or cause to be paid to the county treasurer all unpaid taxes, together with all penalties, interests and costs to date due to said county, and such amount so paid shall constitute a lien on said property, and the purchaser paying such delinquent taxes shall, upon redemption thereof, be entitled to receive the same, and the county treasurer shall, in case of redemption, collect for the benefit of such purchaser the amount so paid by him, with interest at the rate of twelve per cent. per annum. Proviso.

SEC. 28. Sections 81, 82, 83 and 120 of chapter 124 of the laws of 1893 are hereby repealed.

SEC. 29. That, whereas, it is important that this act should effect [affect] the taxes to be paid in the year 1895, on account of the great prevailing financial stringency and the inability of many citizens to pay their taxes in the manner and at the time now provided by law, an emergency is declared to exist, and this act shall take effect from and after its approval by the governor.

Passed the senate March 8, 1895.

Passed the house March 13, 1895.

Approved March 23, 1895, except sections 6, 7, 8, 9, 10, 11, 12 and 13, which were vetoed.