

CHAPTER XXXVI.

[H. B. No. 230.]

DELINQUENT TAXES OF CHARITABLE INSTITUTIONS.

AN ACT to remit unpaid taxes, penalty and interest on certain charitable institutions.

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

Unpaid taxes,
penalty and
interest for
years 1890 to
1898 inclusive
on property
used for cer-
tain charitable
purposes
remitted.

SECTION 1. That all unpaid taxes with penalty and interest thereon, for the year 1890, and thereafter to and including the year 1898, except where certificates have been issued to purchasers, other than the county at sales for said unpaid taxes, penalty and interest, be remitted wherever the same has been levied and assessed, and is now delinquent and unpaid, upon all 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 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 devoted to charitable purposes after paying the expenses thereof; and the grounds whereon such institutions are built when used exclusively for the purpose herein enumerated: *Provided*, Said orphanages, asylums, institutions and hospitals shall, at all times since the levy of taxes for the year 1895, have complied with all the requirements of law entitling them to be exempt from such assessment and levy.

Passed the House February 6, 1899.

Passed the Senate March 1, 1899.

Approved March 6, 1899.