

CHAPTER 204.

[H. B. 187.]

ASSESSMENT OF METROPOLITAN PARK DISTRICT LANDS.

AN ACT authorizing the assessment of lands held or owned by any metropolitan park district within the limits of any city for local improvements, and providing for the payment of such assessments.

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

Lands may be assessed for local improvements.

SECTION 1. That all lands held or owned by any metropolitan park district in fee simple in trust or otherwise within the limits of any city may be assessed and charged with the cost of all local improvements specially benefiting such land and property, which may be ordered by the proper authorities of such city.

Same as other property.

SEC. 2. In any local improvement assessment district in any city property in such district held or owned by any metropolitan park district in which such city or town is situated shall be assessed and charged for its portion of the cost of such local improvement in the same manner as any other property in such district.

Assessment roll confirmed, city treasurer to certify statement of lots of district.

SEC. 3. That upon the approval and confirmation of the assessment roll for any local improvement ordered by the proper authorities of any city, the city treasurer shall certify and forward to the board of park commissioners of the metropolitan park district in which such city is situated, a statement of all lots or parcels of land or other property held or owned by such metropolitan park district and charged on such assessment roll for the cost of such local improvement, separately describing each lot or parcel of land or other property of the metropolitan park district with the amount of the assessment charged against it, and the board of park com

missioners shall cause the amount of such local improvement assessments to be paid to the city as other claims and charges against such metropolitan park district are paid.

Passed the House February 25, 1929.

Passed the Senate March 11, 1929.

Approved by the Governor March 22, 1929.

CHAPTER 205.

[H. B. 380.]

INHERITANCE TAX.

AN ACT relating to taxation of inheritances and ascertaining, determining and collecting of such tax, and providing certain transfers to be in contemplation of death, and amending Sections 11202, 11206, 11211 and 11216 of Remington's Compiled Statutes, and adding to Section 11216 of Remington's Compiled Statutes a new section to be known as Section 11216-A, and adding to Section 11201 of Remington's Compiled Statutes a new section to be known as Section 11201-A, providing a penalty for practicing a fraud upon the State of Washington relating to the ascertainment, determination and collection of inheritance taxes.

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

SECTION 1. That section 11202 of Remington's Compiled Statutes be amended to read as follows:

Amends
§ 11202,
Rem. Comp.
Stat.

Section 11202. The inheritance tax shall be imposed on all estates subject to the operation of this and other inheritance tax acts of the State of Washington, at the following rates:

If passing to or for the use of a father, mother, husband, wife, lineal descendant, adopted child or lineal descendant of an adopted child, the tax shall be one per centum of any value not exceeding fifty thousand dollars; two per centum of any value in excess of fifty thousand dollars and not exceeding one hundred thousand dollars; three per centum of any

Rate,
schedule.