

SEC. 2. That section 6 of chapter 256, Laws of 1927, (section 1188-6, Rem. 1927 Sup.), be amended to read as follows:

Amends  
§6, ch. 256,  
Laws of  
1927.

Section 6. Every such instrument shall be filed in the office of the county auditor who shall index the same in a book kept for that purpose as chattel mortgages are required by law to be indexed, and for which he shall receive the same fees as are required by law for filing and indexing chattel mortgages.

Filing and  
indexing.

Fee.

Passed the House February 6, 1933.

Passed the Senate February 15, 1933.

Approved by the Governor February 23, 1933.

## CHAPTER 33.

[H. B. 30.]

### PERSONAL PROPERTY TAXES.

AN ACT relating to taxation, providing for the collection of personal property taxes and the procedure upon the non-payment thereof; amending section 86 of chapter 130 of the Laws of 1925, Extraordinary Session, (Remington's 1927 Supplement section 11097-86); repealing section 1 of chapter 34 of the Laws of 1931; and declaring that this act shall take effect immediately.

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

SECTION 1. That Section 86 of Chapter 130 of the Laws of 1925 Extraordinary Session (Remington's 1927 Supplement section 11097-86) be amended to read:

Amends §86,  
ch. 130, Ex.  
Laws of  
1925.

Section 86. 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 proceed to collect the

Notice.

Collection.

same: *Provided, however,* That when the total amount of personal property taxes falling due in any year, payable by one person is ten dollars (\$10.00) or more, then if one-half of such taxes be paid on or before the 15th day of March in such year, 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. In the event that he is unable to collect the same, when the same shall be due, he shall prepare papers in distraint which shall contain a description of the personal property, the amount of taxes, the amount of the accrued interest at the rate of ten (10) per cent per annum from the 15th day of March, and the name of the owner or reputed owner, and shall 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 ten (10) per cent per annum from the 15th day of March of such year, together with all accruing costs and shall 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 notice to state the time when and place where such property will be sold. If the first half of such taxes be paid on or before the 15th day of March in such year but the second half of same shall not be paid on or before the 30th day of November following then and in such event the county treasurer shall prepare papers in distraint and distraint and sell sufficient goods and chattels belonging to the person charged with such taxes to pay the same, with costs and interest at the rate of ten (10) per cent per annum from said thirtieth day of November, the said procedure to be the same as prescribed above for the distraint of property for the sale of taxes delin-

\$10 or more.

Payment of half extends time on balance.

Non-payment.

Distraint of property without notice.

Notice of time and place of sale.

quent the 15th day of March of such year. The county treasurer, or his deputy, shall tax the same fees for making the distress and sale of goods and chattels for the payment of taxes as are allowed by law to sheriffs for making levy and sale of property on execution; traveling fees to be computed from the county seat of the county to the place of making the distress. If the taxes for which such property is distrained, and the interest and costs accruing thereon, are not paid before the date appointed for such sale, which shall be not less than ten (10) days after the taking of such property, such treasurer 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 if there be any overplus of money arising from the sale of any personal property, the treasurer shall pay such overplus to the owner of the property so sold or to his legal representative: *Provided*, That whenever it shall become necessary to distrain any standing timber owned separately from the ownership of the land upon which the same may stand, or any fish trap, pound net, reef net, set net or drag seine fishing location, or any other personal property as the treasurer shall determine to be incapable or reasonably impracticable of manual delivery, it shall be deemed to have been distrained and taken into possession when the said treasurer 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 reciting that he has distrained such property, describing it, giving the name of the owner or reputed owner, the amount of the 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

Fees for  
distress  
and sale.

Auction.

Overplus.

Constructive  
distrain.

Notice of.

Owner's  
notice.

Demand  
without  
notice.

date of sale: *And provided further*, That if the county treasurer has reasonable grounds to believe that 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, or is about to be destroyed, sold or disposed of, the county treasurer may demand such taxes, without the notice provided for in this section, and if necessary may forthwith distrain sufficient goods and chattels to pay the same.

Repeals §1,  
ch. 34, Laws  
of 1931.

SEC. 2. That section 1 of chapter 34 of the Session Laws of 1931 be and the same is hereby repealed.

Effective im-  
mediately.

SEC. 3. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Passed the House February 14, 1933.

Passed the Senate February 11, 1933.

Approved by the Governor, February 23, 1933.

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## CHAPTER 34.

[H. B. 45.]

### MATERIAL, SUPPLIES AND MERCHANDISE FOR PUBLIC OFFICES AND DEPARTMENTS.

AN ACT relating to purchases at public expense and defining the powers and duties of certain boards, commissions, officers and employees with respect thereto.

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

Purchases  
for state.

SECTION 1. Any board, commission, officer, employee or other person or persons of the state, or any county, city, town, school district or other political subdivision or taxing district of the state, whose duty it is or may be to purchase materials, supplies, goods, wares, merchandise or produce for the use of any department or institution within the