

ditional penalty of five percent of the amount of the tax; but none of the penalties so added shall be less than one dollar.

Penalty if
warrant
is issued.

If a warrant be issued by the tax commission for the collection of taxes, increases, and penalties, there may be added thereto a penalty of five percent of the amount of the tax, but not less than one dollar.

Maximum
aggregate
of penalties.

Notwithstanding the foregoing, the aggregate of penalties imposed under this chapter for failure to file a return, late payment of any tax, increase, or penalty, or issuance of a warrant shall not exceed twenty-five percent of the tax due, but shall in no case be less than the minimum penalties prescribed herein.

Passed the House February 2, 1955.

Passed the Senate March 7, 1955.

Approved by the Governor March 14, 1955.

CHAPTER 111.

[H. B. 439.]

FIRE PROTECTION DISTRICTS—WITHDRAWAL OF TERRITORY.

AN ACT relating to fire protection districts; providing for the exclusion of territory within the district upon incorporation of such territory as a city or town without approval of the fire protection district commissioners; and providing for the withdrawal of territory from a fire protection district, and declaring an emergency.

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

Withdrawal
of territory
authorized.

SECTION 1. Territory within a fire protection district may be withdrawn therefrom in the same manner provided by law for withdrawal of territory from water districts, as provided by chapter 57.28 RCW.

SEC. 2. The incorporation of any previously unincorporated land lying within a fire protection dis-

tract shall operate to automatically withdraw such lands from the fire protection district unless the fire protection district commissioners shall unanimously agree by appropriate resolution that such lands may continue to be and remain a part of the fire protection district. The provisions of RCW 57.28.110 shall apply to territory withdrawn from a fire protection district.

Effect of incorporation of territory within district.

Taxes and assessments.

SEC. 3. This act is necessary for the immediate preservation of the public peace, health, or safety, for the support of the state government and its existing public institutions, and shall take effect immediately.

Emergency.

Passed the House February 19, 1955.

Passed the Senate March 7, 1955.

Approved by the Governor March 14, 1955.

CHAPTER 112.

[H. B. 93.]

TAXATION—INCORRECT LISTING—PROCEDURE.

AN ACT relating to correction of tax rolls and cancellation of uncollectible taxes; amending section 107, chapter 130, Laws of 1925, extraordinary session and RCW 84.56.390 through 84.56.400.

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

SECTION 1. Section 107, chapter 130, Laws of 1925 extraordinary session (heretofore codified as RCW 84.56.390 through 84.56.400) is divided and amended as set forth in sections 2 and 3 of this act.

Division and amendment.

SEC. 2. (RCW 84.56.390) If the county treasurer has reason to believe or is informed that any person has given to the county assessor a false statement of his personal property, or that the county assessor has not returned the full amount of personal property required to be listed in his county, or has omitted or made erroneous return of any property which is by law subject to taxation, or if it comes

Enacted without amendment.