

**FEES.** SEC. 65. The fees for the service of all process necessary to be served under the provisions of this act shall be the same as those for like services in other civil cases.

**INJUNCTION.** SEC. 66. The superior court may compel the performance of duties imposed by this act, and may on proper application therefor issue its mandatory injunction for such purpose.

**EMERGENCY.** SEC. 67. An emergency exists and this act shall be in force immediately after its passage and approval.

Passed the House February 3, 1911.

Passed the Senate February 20, 1911.

Approved by the Governor February 23, 1911.

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## CHAPTER 24.

[H. B. 320.]

### RELATING TO ASSESSMENT AND TAXATION.

AN ACT relating to assessment and taxation, declaring certain property to be personal property, fixing its situs for taxation, providing for interest on unpaid personal property taxes, providing methods of distraint, making taxes a lien upon the proceeds of insurance, making a violation of the act a misdemeanor and declaring an emergency.

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

SECTION 1. For the purposes of taxation the following described property shall be deemed personal property and shall be assessed and taxed in the county where situated, viz.:

Standing timber held or owned separately from the ownership of the land upon which it may stand.

Fishtrap, pound net, reef net, set net and drag seine fishing locations.

SEC. 2. 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

Certain  
property,  
personal.

[See §§ 9093-  
9095, Rem.-  
Bal.]

Personal  
property  
notices.

day of March of such year, he shall notify the sheriff of such county, who shall distrain sufficient goods and chattels belonging to the person charged with such taxes to pay the same with interest at the rate of fifteen (15) per cent. per annum from the 15th day of March of such year, together with all accruing costs, and shall immediately 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 courthouse, such notices to state the time when and place where such property will be sold. 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 not be less than ten (10) days after the taking of such property, such sheriff 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 shall pay to the treasurer the money so collected at such sale, and if there be any overplus or money arising from the sale of any personal property, the treasurer shall immediately 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, it shall be deemed to have been distrained and taken into possession when the said sheriff shall have, at least thirty (30) days before the date fixed for the sale thereof, filed with auditor of the county wherein such property is located, a notice in writing citing that he has distrained such property, describing it, giving the name of the owner or reputed owner, the amount of 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 date of sale: *And provided further*, That if any personal

[Amending  
§ 9223-9227,  
Rem.-Bal.]

Advertise.

Treasurer  
collect.

Sheriff take  
possession.

Copy to  
owner.

property upon which taxes have been levied, but not paid, is about to be removed from the county where the same has been assessed, the county treasurer may demand such taxes without the notice provided for in this section, and if necessary may distrain sufficient goods and chattels to pay the same as provided in this act.

May demand taxes.

SEC. 3. In the event of the destruction of personal property by fire after the 15th day of March of any year, the lien of the personal property tax shall attach to and follow any insurance that may be upon said property and the insurer shall pay to the county treasurer from the said insurance money all taxes, interest and costs that may be due.

Taxes follow insurance.

[See also § 9245, Rem.-Bal., and § 9225, Rem.-Bal.]

SEC. 4. After personal property has been assessed, it shall be unlawful for any person to remove the same from the state until taxes and interest are paid, or until notice has been given to the county treasurer describing the property to be removed and in case of public sales of personal property, a list of the property desired to be sold shall be sent to the treasurer, and no property shall be sold at such sale until the tax has been paid, the tax to be computed upon the consolidated tax levy for the previous year. Any person violating the provisions of this act shall be guilty of a misdemeanor.

[See §§ 9236, 9246 and 9249, Rem.-Bal.]

List sent treasurer.

SEC. 5. An emergency exists and this act shall take effect immediately.

Emergency.

Passed the House February 16, 1911.

Passed the Senate February 23, 1911.

Approved by the Governor February 25, 1911.