

by a canvassing board consisting of the chairman of the board of County Commissioners, the County Auditor and the Prosecuting Attorney who shall declare the result thereof.

SEC. 4. This act shall not affect the validity or the issuance of any such bonds voted at any lawful election held prior to the taking effect of this act.

Bonds voted prior to act not affected.

SEC. 5. If any section or provision of this act be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole, or any section, provision or part thereof not adjudged invalid or unconstitutional.

Partial invalidity.

SEC. 6. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Emergency.

Passed the Senate February 13, 1925.

Passed the House February 13, 1925.

Approved by the Governor February 16, 1925.

CHAPTER 14.

[S. H. B. 24.]

PUBLIC HIGHWAYS IN ISLAND COUNTIES.

AN ACT relating to public highways in counties composed entirely of islands, and declaring that this act shall take effect immediately.

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

SECTION 1. All moneys now or hereafter placed in the permanent highway fund of the state treasury to the credit of any county composed entirely of islands shall be paid to the county treasurer of such county and by such county treasurer distributed and credited to the various road districts and incorporated towns in such county in proportion to the assessed valuation of the property in such district or town.

Distribution of money.

Emergency.

SEC. 2. 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 2, 1925.

Passed the Senate February 7, 1925.

Approved by the Governor February 16, 1925.

CHAPTER 15.

[H. B. 63.]

LIENS FOR UNITED STATES INTERNAL REVENUE TAXES.

AN ACT relating to the filing of liens for United States Internal Revenue taxes.

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

SECTION 1. Notices of liens for Internal Revenue taxes payable to the United States of America and certificates discharging such liens may be filed in the office of the county auditor of any county or counties of the State of Washington within which the property subject to such lien is situated.

Notice of
lien may
be filed.

SEC. 2. When a notice of such tax lien is filed, the county auditor shall forthwith enter the same in an alphabetical federal tax lien index to be provided by the board of county commissioners, showing on one line the name and residence of the taxpayer named in such notice, the collector's serial number of such notice, the date and hour of filing, and the amount of tax and penalty assessed. He shall file and keep all original notices so filed in numerical order in a file or files to be provided by the board of county commissioners and designated federal tax lien notices.

Notice to be
entered by
county
auditor.

SEC. 3. When a certificate of discharge of any tax lien, issued by the collector of internal revenue or other proper officer, is filed in the office of the county auditor, where the original notice of lien is

Certificate
of discharge
to be entered
by county
auditor.