

SEC. 4. After the adoption of such resolution, the board ^{Appraisalment.} may, from time to time, provide for the appraisalment or reappraisalment of the tide lands abutting upon such harbor line.

SEC. 5. The powers hereby conferred and duties hereby ^{Boards, concurrent jurisdiction of.} imposed upon the board of state land commissioners shall be possessed and exercised by any other board or officer who may hereafter succeed to the jurisdiction and powers in respect to tide lands or harbor lines now possessed by the board of state land commissioners, and, in case of such succession, the petitions, releases and agreements herein provided for may be with like effect filed with such successor or successors.

SEC. 6. Nothing in this act contained shall be deemed to apply to or in anywise affect any harbor line heretofore established at or in front of any city.

Passed the house March 12, 1895.

Passed the senate March 14, 1895.

Approved March 21, 1895.

CHAPTER CLX.

[H. B. No. 145.]

COLLECTION OF TAXES IN CITIES OF FIRST CLASS.

AN ACT to amend sections 4, 5, 9 and 10 of an act entitled "An act providing for the assessment and collection of taxes of cities of the first class and specifying the duties of certain county officers in regard thereto, and declaring an emergency," approved March 9, 1893.

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

SECTION 1. That section four of said act entitled "An act providing for the assessment and collection of taxes of cities of the first class and specifying the duties of certain county officers in regard thereto, and declaring an emergency," approved March 9, 1893, be and the same is hereby amended to read as follows:

Sec. 4. The county treasurer of each county in which ^{County treasurer, duties of.} there is or shall be a city of the first class is hereby con-

stituted *ex officio* collector of city taxes of such city, and before entering upon the duties of his office he shall execute in favor of such city and file with the clerk thereof a good and sufficient bond, the penal sum to be fixed by the city council, such bond to be approved by the mayor of such city or other authority thereof by whom the bond of the city treasurer is required to be approved. All special assessments and special taxation for local improvements assessed on property benefited shall be collected by the city treasurer except as otherwise provided by this act.

SEC. 2. That section five of said above mentioned act be and the same is hereby amended to read as follows:

County treasurer to turn over collections weekly.

Sec. 5. All such city taxes collected shall belong to such city, and the county treasurer shall turn over all such taxes so collected to the city treasurer on Monday in each week and take a receipt therefor in duplicate, and at the same time he shall certify to the city comptroller the amounts of taxes so collected and turn over and deliver with such certificate one copy of the receipt of the city treasurer therefor. The county treasurer shall also render to the city comptroller on each Monday between the first day of January and the first day of May a statement of all taxes collected for such city during the preceding week.

County treasurer to report to city comptroller.

SEC. 3. That section nine of said above mentioned act be and the same is hereby amended to read as follows:

Act to supersede conflicting provisions.

Sec. 9. This act shall supersede all conflicting provisions of law or charters of cities of the first class relating to the assessment, equalization and collection of general taxes for municipal purposes: *Provided*, That in counties having cities of the first class the city council thereof shall select a committee of three members of such council to act with the board of county commissioners as a board of equalization, and shall have the powers and perform the duties concerning the equalization of assessments in their respective cities that are given to the county boards of equalization by the general revenue laws of the state. The city council may provide for the compensation of the members of the committee for the time they are actually engaged as members of the board of equalization.

Assessments, equalization of.

SEC. 4. That section ten of said above mentioned act be and the same is hereby amended to read as follows:

Sec. 10. Each city shall pay the county one thousand dollars per annum for clerk hire.

SEC. 5. Whereas, the existing law on the subject of this act is inadequate, an emergency is declared to exist, and this act shall take effect from and after its passage and approval.

Passed the house March 11, 1895.

Passed the senate March 14, 1895.

Approved March 21, 1895.

CHAPTER CLXI.

[H. B. No. 34.]

SALARIES OF COUNTY OFFICERS.

AN ACT to amend sections three to thirty-one, both inclusive, of an act entitled "An act classifying the counties according to population, enumerating the county officers, fixing the salaries thereof, providing for deputies, collection of fees and payment of salaries," received by the governor March 26, A. D. 1890.

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

SECTION 1. That section three of an act entitled "An act classifying the counties according to population, enumerating the county officers, fixing the salaries thereof, providing for deputies, collection of fees and payment of salaries," be and the same is hereby amended to read as follows:

COUNTIES OF THE FIRST CLASS.

Sec. 3. County auditor, twenty-four hundred dollars; county clerk, twenty-two hundred dollars; county treasurer, twenty-five hundred dollars; county sheriff, twenty-four hundred dollars; county attorney, twenty-two hundred dollars; county superintendent of common schools, two thousand dollars; county commissioners, one thousand dollars per annum and necessary expenses; county assessor, fifteen hundred dollars; county surveyor, five dollars per day; county coroner, one thousand per annum.