

CHAPTER CXLVIII.

[H. B. No. 248.]

REMITTING INTEREST AND PENALTIES ON CERTAIN
DELINQUENT TAXES.

AN ACT relating to revenues and taxes on real property which became delinquent during the year 1897, and all years prior thereto, remitting all penalties and interest thereon if paid on or prior to the 1st day of November, 1899, and declaring an emergency.

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

SECTION 1. That all costs, penalties and interest in excess of six per cent. per annum from the date of delinquency, on all state, county, municipal, school district and road district taxes which became delinquent during the year 1897, and previous years within this state on lands which have not been sold at tax sale or certificates of delinquency issued to parties other than the county or municipality for which the original tax was levied, be and are hereby remitted ; and the county treasurers in the respective counties in this state are hereby authorized and directed to receive and receipt for the net amount of such taxes as originally levied ; together with the interest herein provided: *Provided*, That in order to receive the benefit of the remission herein provided for, all such delinquent taxes shall be paid on or before the 1st day of November, 1899, and if not so paid then all the penalties, costs and interest now charged against the same shall be and remain a charge against such delinquent property and shall be proceeded against as now provided by law.

SEC. 2. An emergency exists and this act shall take effect immediately.

Passed the House February 27, 1899.

Passed the Senate March 8, 1899.

(This act was neither approved nor vetoed by the governor, and became a law on March 22nd, 1899, that being ten days after the adjournment of the legislature.)

WILL D. JENKINS,

Secretary of State.