

the sale of said land in addition to the amount due the State for said land, and such additional sum shall be turned over to the State Treasurer and placed to the credit of the general fund.

SEC. 2. That in all instances when any assessment heretofore made or shall hereafter be made on state, school, granted or other lands for the purpose of dikes and drainage, the same shall be collected and paid in accordance with the provisions of section one of this act. <sup>Dikes and drainage.</sup>

SEC. 3. That there is hereby appropriated out of the general fund the sum of \$5000 to be applied as provided in this act for the payment of assessments heretofore or hereafter made upon state, school, granted or other lands. <sup>Appropriation.</sup>

SEC. 4. An emergency exists and this act shall take effect immediately. <sup>Emergency.</sup>

Passed the House February 21, 1905.

Passed the Senate March 9, 1905.

Approved March 9, 1905.

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## CHAPTER 128.

(H. B. No. 147)

### AMENDING ACT OF 1897 PROVIDING FOR THE ASSESSMENT AND COLLECTION OF TAXES.

AN ACT entitled an act to amend Section 64 of "An act to provide for the assessment and collection of taxes in the State of Washington," approved March 15, 1897.

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

SECTION 1. That Section 64 of "An act to provide for the assessment and collection of taxes in the State of Washington," approved March 15, 1897, be and the same is hereby amended to read as follows: Section 64. The County Auditor shall extend the taxes upon the assessment books in the form herein prescribed. The rate per cent. necessary to raise the required amount of the total tax for state, county indebtedness, county current expense, road, bridge, school, special school and incorporated cities, and all other county, <sup>Extension of tax on rolls.</sup>

school, municipal and State purposes, shall be computed on the assessed valuation as equalized by the county board of equalization as a whole, under the head of consolidated tax. The rate per cent. necessary to raise the required amount of any special district tax shall be computed as to the attested valuation of property within such district, as equalized by the county board of equalization; all taxes assessed against any property shall be added together and carried to the total column. In extending any tax, whenever it amounts to a fractional part of a cent greater than five mills, it shall be made one cent, and whenever it amounts to five mills or less than five mills, it shall be dropped. The amount of all taxes shall be entered in the proper columns, as shown by entering the rate per cent. of consolidated tax and of such special tax at the head of the proper columns, on the first day of each month the County Treasurer shall distribute *pro rata*, according to the rate of levy for each fund, the amount collected as consolidated tax during the preceding month, and shall certify the same to the County Auditor.

Consolidated  
tax certified  
to auditor.

Passed the House February 15, 1905.

Passed the Senate March 9, 1905.

Approved by the Governor March 9, 1905.

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## CHAPTER 129.

(H. B. No. 124)

### RELATIVE TO SAVINGS BANKS AND SAVINGS SOCIETIES AND INSTITUTIONS.

AN ACT in relation to savings banks, savings and loan societies, and institutions in which deposits of money are made.

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

Sworn state-  
ment to secre-  
tary of state,  
every two  
years.

SECTION 1. The cashier or secretary of every savings bank, and loan society, and every institution in which deposits of money are made, shall, within fifteen days after the first day of December, in the year one thousand nine hundred and five, and within fifteen days of the first day of December, of each and every second succeeding year thereafter, return to