

and excepting treatment of systemic conditions or the results and complications thereof.

Passed the House February 18, 1941.

Passed the Senate February 26, 1941.

Approved by the Governor March 3, 1941.

CHAPTER 32.

[H. B. 187.]

REAL AND PERSONAL PROPERTY TAXES.

AN ACT relating to revenue and taxation; affecting the powers and duties of County Treasurers; defining certain notices to be given by them; and amending section 2, chapter 121, Laws of 1937, as amended by section 41, chapter 206, Laws of 1939 (section 11245, Remington's Revised Statutes).

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

Amendments. SECTION 1. Section 2, chapter 121, Laws of 1937 as amended by section 41, chapter 206, Laws of 1939 (section 11245, Remington's Revised Statutes) is hereby amended to read as follows:

Real and personal tax register.

Section 2. On receiving the tax rolls from the County Auditor the Treasurer shall post all real and personal property taxes from said rolls to the Treasurer's tax segregation register, and shall carry forward to the current tax rolls, or if he so elects to a separate card or other record of delinquencies, a memorandum of all delinquent taxes on each and every description of property, and enter the same opposite or under the property upon which the said taxes are delinquent, in a space provided for that purpose, showing the amounts for each year, and shall then give notice by publication in some newspaper having general circulation in the county, once in each of three consecutive weeks, that the tax rolls have been turned over to him for collection

Record of delinquencies.

Publication of notice of receipt of tax rolls.

of taxes thereon, on and after the fifteenth day of February. The Treasurer shall notify each taxpayer in his county, at the expense of the county, having printed on said notice the name of each tax and the levy made on the same, of the amount of his real and personal property, and the total amount of tax due on the same; and from and after the taking effect of this act the County Treasurer shall be the sole collector of all delinquent taxes and all other taxes due and collectible on the tax rolls of the county: *Provided*, That the term "tax payer" as used in this section shall mean any person charged, or whose property is charged, with property tax; and the person to be notified is that person whose name appears on the tax roll herein mentioned: *Provided, further*, That if no name so appears the person to be notified is that person shown by the Treasurer's tax rolls or duplicate tax receipts of any preceding year as the payer of the tax last paid on the property in question.

Personal
notice to
tax-payer.

County
Treasurer
sole
collector.

Definition.

Passed the House February 12, 1941.

Passed the Senate February 26, 1941.

Approved by the Governor March 3, 1941.