

Vetoed.

SEC. 4. This act is necessary for the preservation of the public peace, health and safety, support of the state government and its existing public institutions and shall take effect April 1, 1939.

Passed the Senate March 3, 1939.

Passed the House March 9, 1939.

Approved by the Governor March 19, 1939, with the exception of section 4, which is vetoed.

CHAPTER 206.

[H. B. 80.]

POWERS AND DUTIES OF PUBLIC OFFICERS RELATING TO REVENUE AND TAXATION.

AN ACT relating to revenue and taxation and the powers and duties of public officers in connection therewith, the filing of plats, the taxation of private motor vehicles, reforestation lands, utility property, private car companies, express companies and of property generally in the state, amending sections 2 and 5, chapter 228, Laws of 1937; section 1, chapter 186, Laws of 1937; section 1, chapter 15, Laws of 1931; section 1, chapter 127, Laws of 1935; sections 6 and 12, chapter 280, Laws of 1927; section 1, chapter 19, Laws Extraordinary Session 1933; section 1, chapter 48, Laws of 1933; sections 10, 12, 13, 14, 22, 52, 57, 58, 64, 68, 70, 72, 73, 81 and 105, chapter 130, Laws Extraordinary Session 1925; sections 7, 13, and 14, chapter 123, Laws of 1935; sections 7, 10, 11, and 13, chapter 146, Laws of 1933; sections 2, 3, 4, 5, 6, 7, and 8, chapter 54, Laws of 1907; sections 10 and 11, chapter 40, Laws of 1931; section 1, chapter 56, Laws of 1937; section 2, chapter 121, Laws of 1937; section 1, chapter 70, Laws of 1929; section 1, chapter 20, Laws of 1937; section 2, chapter 171, Laws of 1933; section 7, chapter 30, Laws of 1935; section 1, chapter 118, Laws of 1937 and sections 6 and 7, chapter 62, Laws of 1931; repealing chapter 104, Laws of 1933; and declaring an emergency.

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

SECTION 1. That section 2, chapter 228, Laws of 1937, being section 6312-102 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 6312-102
Rem. Rev.
Stat.

Section 2. An excise tax is hereby imposed for the privilege of using in the State of Washington any private motor vehicle. The annual amount of such excise shall be one and one-half per centum (1.5%) of the fair market value of such vehicles, but no vehicle shall be subject to a tax of less than \$1.00.

Excise tax.

SEC. 2. That section 5, chapter 228, Laws of 1937, being section 6312-105 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 6312-105
Rem. Rev.
Stat.

Section 5. The tax hereby imposed shall be due and payable to the County Auditor at the time of registration of a private motor vehicle. Whenever an application is made to the Auditor for a private motor vehicle license he shall then and there collect, in addition to the amount of the license fee, the amount of tax due under the provisions of this act and no motor vehicle license or license plates shall be issued unless such tax is paid in full. The tax hereby imposed shall be collected for each calendar year: *Provided*, That upon vehicles licensed for the first time in this state after March 31st of any year the tax imposed by this act for such year shall be reduced by one-fourth thereof, upon vehicles licensed for the first time in this state after June 30th of any year the tax shall be reduced by one-half thereof and upon vehicles licensed for the first time in the state after September 30th of any year the tax shall be reduced by three-fourths thereof: *Provided further*, That the minimum tax in any case shall not be less than \$1.00. No additional tax shall be imposed under this act upon any vehicle upon the transfer of ownership thereof if the tax on such vehicle has already been paid for the year in which transfer of ownership occurs.

Tax due and
payable,
when.

SEC. 3. That section 10, chapter 186, Laws of 1937, being section 9304-10, Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 9304-10
Rem. Rev.
Stat.

Duty of Auditor and Assessor to refuse to file unapproved plat.

Section 10. It shall be the duty of each County Auditor to refuse to accept for filing any plat, subdivision or dedication until the approval thereof as herein prescribed has been given by the appropriate city, town or county authority. Should any such plat, subdivision or dedication be so filed without the securing of such approval, the Prosecuting Attorney of the county in which such plat is filed is hereby required to institute application for writ of mandate in the Superior Court for such county in the name of and on behalf of the city, town, or county authority required to approve, requiring the County Auditor thereof to remove from his files or records any such plat, subdivision or dedication, and the costs in such action shall be taxed against the County Auditor so accepting for filing without approval thereof as herein provided.

Amends § 11091 Rem. Rev. Stat.

SEC. 4. That section 1, chapter 15, Laws of 1931, being section 11091 of Remington's Revised Statutes, is hereby amended to read as follows:

Tax Commission, powers and duties.

Section 1. The Tax Commission shall have the power and it shall be its duty from the time hereinafter specified:

First—To exercise all powers and perform all duties now vested in and required to be performed by the Director of Taxation and Examination, except those relating to banking and savings and loan associations and those required by chapter XIII, title XVI, Remington's Revised Statutes and the Division of Municipal Corporations.

Records of valuation of property.

Second—To secure, tabulate, and keep records of valuations of all classes of property throughout the state, and for that purpose, to have access to all records and files of state offices and departments and county and municipal offices and to require all public officers and employees whose duties make it possible to ascertain valuations, including valuations of property of public service corporations for rate mak-

ing purposes to file reports with the commission, giving such information as to such valuation and the source thereof: *Provided*, That the nature and kind of the tabulations, records of valuation and requirements from public officers, as stated herein, shall be in such form, and cover such valuations, as the Tax Commission shall prescribe.

Third—To exercise general supervision and control over the administration of the assessment and tax laws of the state, over township and county assessors, and county and township boards of equalization, and over Boards of County Commissioners, County Treasurers and County Auditors and all other county or township officers, in the performance of their duties relating to taxation, and to do and perform any act or give any order or direction to any county or township board of equalization or to any county or township assessor or to any other county or township officer as to the valuation of any property, or class or classes of property in any county, township, city or town, or as to any other matter relating to the administration of the assessment and taxation laws of the state, which, in the commission's judgment may seem just and necessary, to the end that all taxable property in this state shall be listed upon the assessment rolls and valued and assessed according to the provisions of law, and equalized between persons, firms, companies and corporations, and between the different counties of this state, and between the different taxing units and townships, so that equality of taxation and uniformity of administration shall be secured and all taxes shall be collected according to the provisions of law.

Fourth—To examine and test the work of county and township assessors at any time, and to have and possess all rights and powers of such assessors for the examination of persons, and property, and for the discovery of property subject to taxation, and if

General supervision over administration of assessment and tax laws of State.

To examine work of county or township assessors.

it shall ascertain that any taxable property is omitted from the assessment list, or not assessed or valued according to law, it shall bring the same to the attention of the assessor of the proper county or township in writing, and if such assessor shall neglect or refuse to comply with the request of the Tax Commission to place such property on the assessment list, or to correct such incorrect assessment or valuation the Tax Commission shall have the power to prepare a supplement to such assessment list, which supplement shall include all property required by the Tax Commission to be placed on the assessment list and all corrections required to be made. Such supplement shall be filed with the assessor's assessment list and shall thereafter constitute an integral part thereof to the exclusion of all portions of the original assessment list inconsistent therewith, and shall be submitted therewith to the county board of equalization.

Authority
over county
or township
boards of
equalization.

Fifth—The Tax Commission shall have power to direct and to order any county or township board of equalization to raise or lower the valuation of any taxable property, or to add any property to the assessment list, or to perform or complete any other duty required by statute. The Tax Commission may require any such board of equalization to reconvene after its adjournment for the purpose of performing any order or requirement made by the Tax Commission and may make such orders as it shall determine to be just and necessary. The commission may require any county board of equalization to reconvene at any time for the purpose of performing or completing any duty or taking any action it might lawfully have performed or taken at any of its previous regular July, November or April meetings. If such board of equalization shall fail or refuse forthwith to comply with any such order or requirement of the Tax Commission, the Tax Commission shall have

power to take any other appropriate action, or to make such correction or change in the assessment list, and such corrections and changes shall be a part of the record of the proceedings of the said board of equalization: *Provided*, That in all cases where the Tax Commission shall raise the valuation of any property or add property to the assessment list, it shall give notice either for the same time and in the same manner as is now required in like cases of county boards of equalization, or if it shall deem such method of giving notice impracticable it shall give notice by publication thereof in a newspaper of general circulation within the county in which the property affected is situated once each week for two consecutive weeks, and the Tax Commission shall not proceed to raise such valuation or add such property to the assessment list until a period of five days shall have elapsed subsequent to the date of the last publication of such notice. Such notice shall give the legal description of each tract of land involved, or a general description in case of personal property; the tax record-owner thereof; the assessed value thereof determined by the county or township board of equalization in case the property is on the assessment roll; and the assessed value thereof as determined by the Tax Commission and shall state that the Tax Commission proposes to increase the assessed valuation of such property to the amount stated and to add such property to the assessment list at the assessed valuation stated. The necessary expense incurred by the Tax Commission in making such re-assessment and/or adding such property to the assessment list shall be borne by the county or township in which the property as re-assessed and/or so added to the assessment list is situated and shall be paid out of the proper funds of such county or township upon the order of the Tax Commission.

Notice of
raise in
valuation.

Sixth—To investigate the tax laws of this and

Investigation
of tax laws.

other states, and the possible taxable resources of this state for the purpose of recommending to the Legislature methods by which a more just and equitable system of taxation may be developed.

Rules and
regulations.

Seventh—To make such rules and regulations as may be necessary to carry out the powers herein granted, and for conducting hearings and other proceedings before it.

Amends
§ 11091 Rem.
Rev. Stat.

SEC. 5. That section 1, chapter 127, Laws of 1935, being section 11091 of Remington's Revised Statutes, is hereby amended to read as follows:

Tax
Commission—
additional
powers and
duties.

Section 1. The Tax Commission of the State of Washington shall have the power and it shall be its duty:

General
supervision
of system of
taxation.

First—To have and exercise general supervision of the system of taxation throughout the state, and it shall be the duty of the State Tax Commission to formulate such rules and processes for the assessment of both real and personal property for purposes of taxation as are best calculated to secure uniform assessment of property of like kind and value in the various taxing units of the state, and relative uniformity between properties of different kinds and values in the same taxing unit. The Tax Commission shall furnish to each County Assessor and Township Assessor a copy of the rules and processes so formulated. The State Tax Commission may, from time to time, make such changes in the rules and processes so formulated as it deems advisable to accomplish the purpose thereof, and it shall inform all County Assessors and Township Assessors of such changes.

General
supervision
over
assessors and
equalization
boards.

Second—To exercise general supervision over Assessors and County Boards of Equalization and the determination and assessment of the taxable property in the several counties, cities and towns of the state, to the end that all taxable property in this state shall be placed upon the assessment rolls and equalized between persons, corporations and com-

panies in the several counties of this state and between the different municipalities and counties therein, so that equality of taxation shall be secured according to the provisions of law.

Third—To take charge of and superintend the enforcement of the direct and collateral inheritance law, and the collection of taxes provided for therein.

To superintend and enforce inheritance law.

Fourth—To confer with, advise and direct Assessors, Boards of Equalization, County Boards of Commissioners, County Treasurers, County Auditors and all other county and township officers as to their duties under the law and statutes of the state, relating to taxation, and to direct what proceedings, actions or prosecutions shall be instituted to support the law relating to the penalties, liabilities and punishment of public officers, persons, and officers or agents of corporations for failure or neglect to comply with the provisions of the statutes governing the return, assessment and taxation of property, and the collection of taxes, and cause complaint to be made against any of such public officers in the proper county for their removal from office for official misconduct or neglect of duty. In the execution of these powers and duties the said commission or any member thereof may call upon County Attorneys or the Attorney General, who shall assist in the commencement and prosecution for penalties and forfeiture, liabilities and punishments for violations of the laws of the state in respect to the assessment and taxation of property.

Advise county officials.

Fifth—To prescribe all forms of books and blanks to be used in the assessment and collection of taxes, and to change such forms when prescribed by law, and to recommend to the Legislature such changes as may be deemed most economical to the state and counties, and such recommendation shall be accompanied by carefully prepared bill or bills for this end.

Prescribe forms.

Sixth—The commission shall have power to require county, city and town officers to report infor-

Require reports.

mation as to assessments of property, equalization of taxes, the expenditure of the public fund for all purposes, and other information which said commission may request.

Require
information
as to capital.

Seventh—To require individuals, partnerships, companies, associations and corporations to furnish information as to their capital, funded debts, investments, value of property, earnings, taxes and all other facts called for on these subjects so that the commission may determine the taxable value of any property or any other fact it may consider necessary to carry out any duties now or hereafter imposed upon it, or may ascertain the relative burdens borne by all kinds and classes of property within the state, and for these purposes their records, books, accounts, papers and memoranda shall be subject to production and inspection, investigation and examination by said commission, or any employee thereof designated by said commission for such purpose, and any or all real and/or personal property in this state shall be subject to visitation, investigation, examination and/or listing at any and all times by the commission or by any employee thereof designated by said commission.

Summon
witnesses.

Eighth—To summon witnesses to appear and testify on the subject of capital, funded debts, investments, value of property, earnings, taxes, and all other facts called for on these subjects, or upon any matter deemed material to the proper assessment of property, or to the investigation of the system of taxation, or the expenditure of public funds for state, county, district and municipal purposes: *Provided, however,* No person shall be required to testify outside of the county in which the taxpayer's residence, office or principal place of business, as the case may be, is located. Such summons shall be served in like manner as a subpoena issued out of the Superior Court and to be served by the Sheriff

of the proper county, and such service certified by him to said commission without compensation therefor. Persons appearing before said commission in obedience to a summons shall in the discretion of the commission receive the same compensation as witnesses in the Superior Court, to be audited by the State Auditor on the certificate of said commission.

Ninth—To visit the counties in the state, unless prevented by the necessary official duties, for the investigation of the methods adopted by the County Assessors and County Boards of Commissioners in the assessment and equalization of taxation of real and personal property; to carefully examine into all cases where evasion of property taxation is alleged, and ascertain where existing laws are defective, or improperly or negligently administered.

Visit
counties and
investigate
methods of
assessment.

Tenth—Any member of the commission or any employee thereof designated for that purpose may administer oaths to witnesses. In case any witness shall fail to obey the summons to appear, or refuse to testify, or shall fail or refuse to comply with any of the provisions of paragraphs seventh and eighth of this section, such person, for each separate or repeated offense, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than fifty dollars, nor more than five thousand dollars. Any person who shall testify falsely shall be guilty of and shall be punished for perjury.

Failure of
witnesses to
comply with
provisions
of act.

Penalty.

Perjury.

Eleventh—The commission shall thoroughly investigate all complaints which may be made to it of illegal, unjust or excessive taxation, and shall endeavor to ascertain to what extent and in what manner, if at all, the present system is unequal or oppressive.

Investigation
of com-
plaints.

Twelfth—It shall be the duty of the County Assessor, on the completion of his assessment rolls each year, to furnish the Tax Commission a list of corporations, companies, associations, banks and individuals

County
Assessor to
furnish list
of corpora-
tions to Tax
Commission.

doing business of a public character whose assessed valuation is three thousand dollars or more, together with the class of property and the valuation placed on same for assessment purposes.

Amends
§ 11092 Rem.
Rev. Stat.

SEC. 6. That section 6, chapter 280, Laws of 1927, being section 11092 of Remington's Revised Statutes, is hereby amended to read as follows:

Appeal from
board of
equalization.

Section 6. Any taxpayer or taxing unit feeling aggrieved by the action of any county or township board of equalization may appeal to the Tax Commission by filing with the County Auditor a notice of appeal in duplicate within ten days after the action of such Board of Equalization, which notice shall specify the actions complained of, and said Auditor shall forthwith transmit one of said notices to the Tax Commission; and in like manner any County Assessor may appeal to the commission from any action of any county or township board of equalization. The Tax Commission shall require the board appealed from to certify the minutes of its proceedings resulting in such action and all evidence taken in connection therewith, and may receive further evidence, and shall make such order as in its judgment is just and proper.

Amends
§ 11102 Rem.
Rev. Stat.

SEC. 7. That section 12, chapter 280, Laws of 1927, being section 11102 of Remington's Revised Statutes, is hereby amended to read as follows:

Compliance
with orders
of Tax
Commission.

Section 12. It shall be the duty of every public officer to comply with any lawful order, rule or regulation of the Tax Commission made under the provisions of this act, and whenever it shall appear to the Tax Commission that any public officer or employee whose duties relate to the assessment or equalization of assessments of property for taxation or to the levy or collection of taxes has failed to comply with the provisions of this act or with any other law relating to such duties or the rules of the commission made in pursuance thereof, the commis-

sion after a hearing on the facts may issue its order directing such public officer or employee to comply with such provisions of law or of its rules, and if such public officer or employee for a period of ten days after service on him of the commission's order shall neglect or refuse to comply therewith, the commission may apply to a judge of the Superior Court or Court Commissioner of the county in which said public officer or employee holds office for an order returnable within five days from the date thereof to compel such public officer or employee to comply with such provisions of law or of the commission's order, or to show cause why he should not be compelled so to do, and any order issued by the judge pursuant thereto shall be final. The remedy herein provided shall be cumulative and shall not exclude the Tax Commission from exercising any power or rights otherwise granted.

Compliance
compelled.

SEC. 8. That section 1, chapter 19, Laws Extraordinary Session of 1933, being section 11111 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11111 Rem.
Rev. Stat.

Section 1. All real and personal property now existing, or that shall be hereafter created or brought into this state, shall be subject to assessment and taxation for state, county and other taxing district purposes as provided by law, upon equalized valuations thereof, fixed with reference thereto on the first day of January at 12 o'clock meridian, in each and every year in which the same shall be listed, except as hereinafter provided.

Property
subject to
assessment.

Time of
valuation.

The following property, to the extent herein limited, shall be exempt from taxation:

Exemptions.

First. All lands used exclusively for public burying grounds or cemeteries, all churches built and supported by donations whose seats are free to all, and the ground whereon such churches are built, not exceeding five acres in area upon which any ca-

Exemptions. thedral or church of any recognized religious denomination is or shall be built, together with a parsonage: *Provided*, That in any case the area exempted shall include all ground covered by such churches and parsonages and the structures and ground necessary for street access, light and ventilation, but the area of unoccupied ground exempted in connection with both church and parsonage under this proviso shall not exceed the equivalent of 120 x 120 feet, except as hereinabove mentioned. The parsonage need not be on land contiguous to the church property if the total area exempted does not exceed the area above designated: *Provided*, That such grounds are used wholly for church purposes and not otherwise; also the property of other non-sectarian organizations or associations, organized and conducted primarily and chiefly for religious purposes and not for profit, which shall be wholly used, or to the extent solely used for the religious purposes of such associations, or for the educational, benevolent, protective or social departments growing out of, or related to the religious work of such associations; also the property of non-profit organizations or associations engaged in character building in boys and girls under twenty-one years of age, to the extent such property is necessarily employed and devoted solely to the said objects: *Provided*, Such purposes are for the general public good and such properties are devoted to the general public benefit; also all art, scientific or historical collections of associations, maintaining and exhibiting such collections for the benefit of the general public and not for profit; also all the property of all organizations and societies of veterans of any war of the United States recognized as such by the United States War Department, which shall have national charters, and which shall have for their general purposes and objects, the preservation of the memories and associations incident to their war service and the consecration of

the efforts of their members to mutual helpfulness and to patriotic and community service to state and nation: *Provided*, Such property shall be primarily used in such manner as may be reasonably necessary to carry out the purposes and objects of such societies.

Second. All property, whether real or personal, belonging exclusively to the United States, the state, any county or municipal corporation.

Third. All fire engines and other implements used for the extinguishment of fires, with the building used exclusively for the safekeeping thereof, and for the meetings of fire companies: *Providing*, That such belongs to any town or fire company organized therein.

Fourth. All free public libraries, orphanages, orphan asylums, institutions for the reformation of fallen women, homes for the aged and infirm, and hospitals for the care of the sick, including any portion of the hospital building or other buildings in connection therewith, used as a nurses' home or residence for persons engaged in the operation thereof, or employees, or being operated as a portion of the hospital unit, when such institutions are supported in whole or in part by public donations or private charity, and all of the income and profits of such institutions are devoted, after paying the expenses thereof, to the purposes of such institutions, and the grounds, together with all real and personal property owned or used as a part of such institutions, whenever such libraries, orphanages, institutions, homes and hospitals are built and when used exclusively and not otherwise, for the purposes in this subdivision enumerated. In order to determine whether such libraries, orphanages, institutions, homes and hospitals are exempt from taxes within the true intent of this act, the State Board of Health shall have access to the books of such institutions and the superintendent or manager of the library,

Exemptions. orphanage, institution, home or hospital claiming exemption from taxation under this act shall make oath before the Assessor that the income and the receipts thereof, including donations to it, have been applied to the actual expenses of maintaining it, and to no other purpose. He shall also, under oath, make annual report to the State Board of Health of its receipts and disbursements, specifying in detail the sources from which the receipts have been derived, and the object to which disbursements have been applied, and shall furnish in said report full and complete vital statistics for the use and information of the State Board of Health, who may publish the same in its annual report.

Fifth. All property, real and personal, owned by or used for any school or college in this state, supported in whole or in part by gifts, endowments, or charity, the entire income of which said school or college, after paying the expenses thereof, is devoted to the purposes of such institution, and which is open to all persons upon equal terms: *Provided*, That said property is used solely for educational purposes (or the revenue therefrom be devoted exclusively to the support and maintenance of such institution): *And provided further*, That the real property so exempt shall not exceed forty acres in extent and shall be used exclusively for college or campus purposes, or for dormitories or as a community residence for teachers or employees: *Except, however*, That any school of collegiate grade and accredited by the State Board of Education shall be entitled to an exemption of not more than forty acres of real property used exclusively for said purposes, but no corporation shall be entitled to more than one such larger exemption, and where the college is under the direction or control of any religious denomination such larger exemption shall be allowed to one college only directed or controlled by

such religious denomination: *And provided further,* Exemptions. That real property owned or controlled by such institution and/or leased or rented by them for the purpose of deriving revenue therefrom shall not be exempt from taxation under the provisions of this section. Before any exemption provided for by this subdivision shall be allowed for any year, the institution claiming such exemption shall file with the County Assessor of the county wherein such property is situated and subject to taxation, on or before the first day of January in such year, a statement verified by the oath of the president, treasurer, or other proper officer of such institution, containing a list of all property claimed to be exempt, the purpose for which the same is used, the revenue derived from the same for the preceding year, the use to which such revenue was applied, the number of students in attendance at such school or college, and the total revenues of the same with the source from which the same was derived, and the purposes to which such revenues were applied, giving the items of such revenues and expenditures in detail. The County Assessor of the county wherein such property is subject to taxation and such exemption is claimed, shall at all times have access to the books and records of such institution in order to determine whether any property claimed to be exempt from taxation should be exempted under the provisions of this section.

Sixth. The personal property of each head of a family or widow liable to assessment and taxation of which such individual is the actual and *bona fide* owner to an amount of three hundred dollars: *Provided,* That each person shall list all of his personal property for taxation and the County Assessor shall deduct the amount of the exemption authorized by this section from the total amount of the assessment and assess the remainder.

Seventh. The property owned by humane societies in this state in actual use by such societies not exceeding ten thousand dollars in taxable value owned by any society.

Eighth. If any provision or exemption provided for in this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of this act as a whole or of any provision or exemption not adjudged invalid or unconstitutional.

Repeals
ch. 104,
Laws 1933.

SEC. 9. That chapter 104, Laws of 1933, is hereby repealed.

Amends
§ 11114 Rem.
Rev. Stat.

SEC. 10. That section 10, chapter 130, Laws Extraordinary Session of 1925, being section 11114 of Remington's Revised Statutes, is hereby amended to read as follows:

List of public
lands sold.

Section 10. The assessor of each county shall, on or before the first day of January of each year, obtain from the Commissioner of Public Lands, and from the local land offices of the state, lists of public lands sold or contracted to be sold during the previous year in his county, and certify them for taxation, together with the various classes of state lands sold during the same year, and it shall be the duty of the Commissioner of Public Lands to certify a list or lists of all public lands sold or contracted to be sold during the previous year, on application of the assessor of any county applying therefor.

Amends
§ 11116 Rem.
Rev. Stat.

SEC. 11. That section 12, chapter 130, Laws Extraordinary Session of 1925, being section 11116 of Remington's Revised Statutes, is hereby amended to read as follows:

Assessment
of migratory
stock.

Section 12. When any cattle, horses, sheep or goats are driven into any county of this state for the purposes of grazing therein at any time after the first day of January in any year, they shall be liable to be assessed for all taxes leviable in that county for that year the same as if they had been in the county

at the time of the annual assessment, and it shall be the duty of the Assessor in any county in which any of said stock are driven, to assess the same, and the taxes on said stock shall become due upon the assessment of the same, and the County Treasurer shall collect said taxes at once in the manner prescribed by law for the collection of delinquent taxes: *Provided*, That such stock has not been assessed in some other county in this state for that year: *Provided further*, That upon demand of the County Assessor of any county from or into which such stock may be driven from [for] purposes of grazing, which demand must be made before July first of the assessment year, the total assessment of such stock shall be prorated between the home county of the stock and any other county or counties into which it may be driven for the purposes of grazing in proportion to the periods of time such stock is or will be physically situate in such respective counties; but no county shall be entitled to share in the assessment of grazing stock under this provision unless such stock shall have been physically situate in such county for a period of sixty (60) days or more. The payment of taxes in any other state or territory, or the proof that said stock has been assessed for that year in any other state or territory, shall in no way exempt said stock from the operation of this section.

Assessment of stock prorated between counties.

SEC. 12. That section 13, chapter 130, Laws Extraordinary Session of 1925, being section 11117 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11117 Rem.
Rev. Stat.

Section 13. Lumber and sawlogs shall be assessed and taxed in the county and assessment district where the same may be situated on the first day of January of the assessment year.

Taxation of
lumber and
saw logs.

SEC. 13. That section 14, chapter 130, Laws Extraordinary Session of 1925, being section 11118 of

Amends
§ 11118 Rem.
Rev. Stat.

Remington's Revised Statutes, is hereby amended to read as follows:

Owner of
personal
property
moving from
one county
to another
or moving
into state.

Section 14. The owner of personal property removing from one county to another between the first day of January and the first day of July shall be assessed in either in which he is first called upon by the Assessor. The owner of personal property moving into this state from another state between the first day of January and the first day of July shall list the property owned by him on the first day of January of such year in the county in which he resides: *Provided*, That if such person has been assessed and can make it appear to the Assessor that he is held for the tax of the current year on the property in another state or county, he shall not be again assessed for such year.

Amends
§ 11112 Rem.
Rev. Stat.

SEC. 14. That section 1, chapter 48, Laws of 1933, being section 11124 of Remington's Revised Statutes, is hereby amended to read as follows:

Owner of
personality
not residing
on farm.

Section 1. When the owner of livestock or other personal property connected with a farm does not reside thereon, the property shall be listed and assessed in the county or place where the farm is situated; if not listed in said county, then to be taxed where found. All agricultural and horticultural products other than forest products, livestock and fowls, ownership of which remains in the original producer thereof on the first day of January next succeeding the harvesting thereof shall be exempt from assessment for taxation for the said year.

Products in
possession
of original
producer.

Amends
§ 11135 Rem.
Rev. Stat.

SEC. 15. That section 52, chapter 130, Laws Extraordinary Session of 1925, being section 11135 of Remington's Revised Statutes, is hereby amended to read as follows:

Property
assessment
fifty per
cent of
true value.

Section 52. All property shall be assessed fifty per cent of its true and fair value in money. In determining the true and fair value of real or personal property, the Assessor shall not adopt a lower

or different standard of value because the same is to serve as a basis of taxation; nor shall he adopt as a criterion of value the price for which the said property would sell at auction, or at a forced sale, or in the aggregate with all the property in the town or district; but he shall value each article or description of property by itself, and at such price as he believes the same to be fairly worth in money at the time such assessment is made. The true cash value of property shall be that value at which the property would be taken in payment of a just debt from a solvent debtor. In assessing any tract or lot of real property, the value of the land, exclusive of improvements, shall be determined; also, the value of all improvements and structures thereon and the aggregate value of the property, including all structures and other improvements, excluding the value of crops growing on cultivated lands. In valuing any real property on which there is a coal or other mine, or stone or other quarry, the land shall be valued at such price as such land would sell at a fair, voluntary sale for cash; any improvements thereon shall be separately valued and assessed as hereinabove provided; and any personal property connected therewith shall be listed, valued and assessed separately as other personal property is assessed under general law. Taxable leasehold estates shall be valued at such price as they would bring at a fair, voluntary sale for cash.

Determina-
tion of value.

True cash
value.

Improve-
ments.

Crops.

Mines.

Leasehold
estates.

SEC. 16. That section 57, chapter 130, Laws Extraordinary Session of 1925, being section 11140 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11140 Rem.
Rev. Stat.

Section 57. For the purpose of instruction on the subject of taxation, the County Assessors of the state shall meet with the Tax Commission at the capital of the state, or at such place within the state as they may determine at their previous meeting, on

Annual
meeting of
County
Assessors.

Expense of attending.

Time of listing.

List of persons liable to assessment of personal property.

the second Monday of October of each year or on such other date as may be fixed by the Tax Commission. Each Assessor shall be paid by the county of his residence his actual expenses in attending such meeting, upon presentation to the County Auditor of proper vouchers. The Assessor shall begin the preliminary work for each assessment not later than the first day of December of each year in all counties in the state. He shall also complete the duties of listing and placing valuations on all property by May 31st of each year, and in the following manner, to-wit: He shall actually determine as nearly as practicable the true and fair value of each tract or lot of land listed for taxation and of each improvement located thereon and shall enter fifty per cent (50%) of the value of such land and of the total value of such improvements, together with the total of such fifty per cent valuations, opposite each description of property on his assessment list and tax roll. He shall make an alphabetical list of the names of all persons in his county liable to assessment of personal property, and require each person to make a correct list and statement of such property according to the prescribed form, which statement and list shall be subscribed and sworn to by the person listing the property, and the Assessor shall thereupon determine the value of the property included in such statement and enter fifty per cent (50%) of the same in the assessment books opposite the name of the party assessed; and in making such entry in his assessment list, he shall give the name and post-office address of the party listing the property, and if the party reside in a city the Assessor shall give the street and number or other brief description of his residence or place of business.

Amends
§ 11141 Rem.
Rev. Stat.

SEC. 17. That section 58, chapter 130, Laws Extraordinary Session of 1925, being section 11141 of

Remington's Revised Statutes, is hereby amended to read as follows:

Section 58. The Assessor shall call at the office, Lists.
place of doing business or residence of each person
required by this act to list property, and list his
name, and shall require such person to make a
correct statement of his taxable property, in ac-
cordance with the provisions of this act; and every
person so required shall enter a true and correct True
statement of such property in the form prescribed, statement.
which statement shall be signed and verified by Verification.
the oath of the person listing the property, and shall
deliver to the Assessor, who shall thereupon assess
the value of such property and enter fifty per cent
(50%) of the same in his books: *Provided*, If any
property is listed or assessed on or after the 31st
day of May, the same shall be legal and binding
as if listed and assessed before that time: *Provided*,
further, That if from any reason the Assessor shall
fail to visit any such person, firm or corporation,
the said failure shall not impair or invalidate such
assessment.

SEC. 18. That section 64, chapter 130, Laws Ex- Amends
traordinary Session of 1925, being section 11147 of § 11147 Rem.
Remington's Revised Statutes, is hereby amended Rev. Stat.
to read as follows:

Section 64. In all cases of failure to obtain a Failure to
statement of personal property, from any cause, obtain list,
it shall be the duty of the Assessor to ascertain procedure.
the amount and value of such property and assess
the same at such amount as he believes to be the
true value thereof. The Assessor, in all cases of
the assessment of personal property, shall deliver
or mail to the person assessed, or to the person
listing the property, a copy of the statement of prop-
erty hereinbefore required, showing the valuation
of the property so listed, which copy shall be signed
by the Assessor. Copy
supplied.

Amends
§ 11156-7
Rem. Rev.
Stat.

SEC. 19. That section 7, chapter 123, Laws of 1935, being section 11156-7 of Remington's Revised Statutes, is hereby amended to read as follows:

Annual
assessment
of operating
property of
all com-
panies.

Section 7. The commission shall, beginning with the year 1936, and annually thereafter, make an assessment of the operating property of all companies; and between the fifteenth day of March and the first day of July of each of said years shall prepare an assessment roll upon which it shall enter and assess the true cash value of all the operating property of each of such companies as of the first day of January of the year in which the assessment is made. For the purpose of determining the true cash value of such property the commission may inspect the property belonging to said companies and may take into consideration any information or knowledge obtained by it from such examination and inspection of such property, or of the books, records and accounts of such companies, the statements filed as required by this act, the reports, statements or returns of such companies filed in the office of any board, office or commission of this state or any county thereof, the earnings and earning power of such companies, the franchises owned or used by such companies, the assessed valuation of any and all property of such companies, whether operating or non-operating property, and whether situated within or outside the state, and any other facts, evidence or information that may be obtainable bearing upon the value of the operating property: *Provided*, That in no event shall any statement or report required from any company by this act be conclusive upon the commission in determining the amount, character and true cash value of the operating property of such company.

Determina-
tion of cash
value.

Amends
§ 11156-13
Rem. Rev.
Stat.

SEC. 20. That section 13, chapter 123, Laws of 1935, being section 11156-13 of Remington's Revised Statutes, is hereby amended to read as follows:

Section 13. At any time between the twentieth day of July and the fifteenth day of August, following the making of the assessment, every company assessed under the provision of this act shall be entitled on its own motion, presented to the commission on or before the twentieth day of July, to a hearing and to present evidence before the commission, relating to the value of the operating property of such company and to the value of other taxable property in the counties in which the operating property of such company is situate. Upon request in writing for such hearing, the commission shall appoint a time and place therefor, within the period aforesaid, the hearing to be conducted in such manner as the commission shall direct. Hearings provided for in this section may be held at such times and in such places throughout the state as the commission may deem proper or necessary, may be adjourned from time to time and from place to place and may be conducted by the commission or by such member or members thereof as may be duly delegated to act for it. Testimony taken before less than the entire commission shall be reported and a transcript thereof filed with the commission prior to its decision.

Hearing on
assessment.

Time and
place.

Transcript
of evidence.

SEC. 21. That section 14, chapter 123, Laws of 1935, being section 11156-14 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11156-14
Rem. Rev.
Stat.

Section 14. The assessment rolls of companies assessed under the provisions of this act shall be reviewed, examined and corrected by the State Board of Equalization at its annual meeting held in August for the purpose of equalizing the assessed valuation of the taxable property of the state and said State Board of Equalization may correct the valuation in such manner as may in its judgment make the valuation thereof just and relatively equal with the valuation of the general property of the

State board
to review
assessment
rolls.

Equalization.

Notice of
increase in
valuation.

Apportion-
ment to
counties.

Amends
§ 11172-7
Rem. Rev.
Stat.

Private car
companies,
annual
assessment
of operating
property.

Determina-
tion of cash
value.

state. The said State Board of Equalization shall not increase the valuation of any property on such assessment roll, without giving to the company at least five days' written notice by registered letter to appear and show cause, if any there be, why such valuation shall not be increased. Upon determination by the State Board of Equalization of the true and correct actual cash value of the property appearing on such rolls it shall apportion such value to the respective counties entitled thereto, as hereinafter provided, and shall determine the equalized assessed valuation of such property in each such county and in the several taxing districts therein, by applying to such actual apportioned value the same ratio as the ratio of assessed to actual value of the general property in such county: *Provided*, That, whenever the amount of the true and correct value of the operating property of any company otherwise apportionable to any county or other taxing district shall be less than \$250, such amount need not be apportioned to such county or taxing district but may be added to the amount apportioned to an adjacent county or taxing district.

SEC. 22. That section 7, chapter 146, Laws of 1933, being section 11172-7 of Remington's Revised Statutes, is hereby amended to read as follows:

Section 7. The commission shall, beginning with the year 1933, and annually thereafter make an assessment of the operating property of each private car company; and between the first day of May and the first day of July of each of said years shall prepare an assessment roll upon which it shall enter and assess the true cash value of all the operating property of each of such companies as of the first day of January of the year in which the assessment is made. For the purpose of determining the true cash value of such property the commission may take into consideration any information or knowl-

edge obtained by it from an examination and inspection of such property, or of the books, records and accounts of such companies, the statements filed as required by this act, the reports, statements or returns of such companies filed in the office of any board, office or commission of this state or any county thereof, the earnings and earning power of such companies, the franchises owned or used by such companies, the assessed valuation of any and all property of such companies, whether operating property or non-operating property, and whether situated within or without the state, and any other facts, evidences or information that may be obtainable bearing upon the value of the operating property: *Provided*, That in no event shall any statement or report required from any company by this act be conclusive upon the commission in determining the amount, character and true cash value of the operating property of such company.

SEC. 23. That section 10, chapter 146, Laws of 1933, being section 11172-10 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11172-10
Rem. Rev.
Stat.

Section 10. Every company assessed under the provisions of this act shall be entitled on its own motion to a hearing and to present evidence before the commission, at any time between the twentieth day of July and the fifteenth day of August, relating to the value of the operating property of such company and to the value of the other taxable property in the counties in which the operating property of such company is situate. Upon request in writing for such hearing, which must be presented to the commission on or before the twentieth day of July following the making of the assessment, the commission shall appoint a time and place therefor, within the respective periods aforesaid, the hearing to be conducted in such manner as the commission shall direct. Hearings provided for in this

Hearing on
assessment.

Time and
place.

section may be held at such times and in such places throughout the state as the commission may deem proper or necessary and may be adjourned from time to time and from place to place.

Amends
§ 11172-11
Rem. Rev.
Stat.

SEC. 24. That section 11, chapter 146, Laws of 1933, being section 11172-11 of Remington's Revised Statutes, is hereby amended to read as follows:

Assessment
roll sub-
mitted to
state board.

Section 11. The assessment roll of each company assessed under the provisions of this act shall, by the commission, be submitted to the State Board of Equalization at its annual meeting held for the purpose of equalizing the assessed valuation of the taxable property of the state; and said Board of Equalization may correct the valuation in such manner as may in its judgment make the valuation thereof just and relatively equal with the valuation of the general property of the state. The said Board of Equalization shall not increase the valuation of any property on such assessment roll, without giving to the company at least five days' written notice, by registered letter to appear and show cause, if any there be, why such valuation shall not be increased: *Provided*, That such notice shall not be necessary if the company appear voluntarily before said board, and be there notified by said board or a member thereof that the property on such roll, or some specified part thereof, is in the opinion of the board, valued below its actual value. Upon determination by the State Board of Equalization of the true and correct actual cash value of the property appearing on such rolls the board shall apportion such value to the respective counties entitled thereto as hereinafter provided, and shall determine the equalized or assessed valuation of such property in such counties by applying to such actual apportioned value the same ratio as the ratio of assessed to actual value of the general property of the respective counties: *Provided*, That, whenever

Notice of
increased
valuation.

Apportion-
ment to
counties.

the amount of the true and correct value of the operating property of any company otherwise apportionable to any county shall be less than \$250, such amount need not be apportioned to such county but may be added to the amount apportioned to an adjacent county.

SEC. 25. That section 13, chapter 146, Laws of 1933, being section 11172-13 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11172-13
Rem. Rev.
Stat.

Section 13. When the State Board of Equalization shall have determined the equalized or assessed value of the operating property of each company in the respective counties as hereinabove provided, the Tax Commission shall certify such equalized or assessed value to the County Assessor of the proper county; and the County Assessor shall apportion and distribute such assessed or equalized valuation to and between the several taxing districts of his county entitled to a proportionate value thereof in the manner prescribed in section 12 hereof for apportionment of values between counties. The County Assessor shall enter such assessment upon the personal property tax rolls of his county, together with the values so apportioned, and the same shall be and constitute the assessed valuation of the operating company in such county for that year, upon which taxes shall be levied and collected the same as on general property of the county.

Equalized
value
certified to
County
Assessor.

SEC. 26. That section 2, chapter 54, Laws of 1907, being section 11181 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11182 Rem.
Rev. Stat.

Section 2. Every express company, as defined in section 1 hereof, doing business in this state, shall annually, between the first and thirtieth day of April, after the passage of this act, under oath of the person constituting such company, if a person, or under oath of the president, treasurer, superintendent or chief officer in this state, of such asso-

Annual
statement,
express
companies.

ciation or corporation, if an association or corporation, make and file with the State Tax Commission a statement, in such form as the commission may prescribe, containing the following facts:

First. The name of the person, or persons, association or corporation.

Second. Under the laws of what state or country organized.

Third. The location of its principal office.

Fourth. The name and postoffice address of the president, secretary, auditor, treasurer, superintendent and general manager.

Fifth. The name and postoffice address of the chief officer, or managing agent of the company in this state.

Sixth. The entire receipts (including all sums earned or charged, whether actually received or not) for business done within this state, including its proportion of gross receipts for business done by such company within this state in connection with other companies.

Seventh. Such other facts and information as the said commission may require in the form of return prescribed by it. Blanks for making the above statement shall be prepared and furnished any express company by the said commission.

Amends
§ 11182 Rem.
Rev. Stat.

SEC. 27. That section 3, chapter 54, Laws of 1907, being section 11182 of Remington's Revised Statutes, is hereby amended to read as follows:

Tax
Commission
to ascertain
gross
receipts.

Section 3. The State Tax Commission shall proceed to ascertain and determine, on or before the first Monday in July, the entire gross receipts of each of said express companies for business done within the State of Washington for the year next preceding the first day of April, and the amount so ascertained shall, in such instances, be held and deemed to be the gross receipts of such express

company for business done within the State of Washington for the year under consideration.

SEC. 28. That section 4, chapter 54, Laws of 1907, being section 11183 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11183 Rem.
Rev. Stat.

Section 4. The commission may adjourn from time to time until the business before it is finally disposed of. In case of failure or refusal of any express company to make the statement required by law, or furnish the commission any information requested by it, the commission shall inform itself as best it may on the matters necessary to be known in order to discharge its duty. And at any time after the meeting of the commission on the first Monday in June, and before the gross receipts of any express company for business done within the State of Washington are determined, any person, company or corporation interested shall have the right, on written application, to appear before the commission and be heard in the matter of such determination. After the determination of the amount of the gross receipts of any express company for business done in the State of Washington and before the certification of the State Tax Commission of such amount, the commission may, on the application of any person, company or corporation interested, or on its own motion, review and correct its findings, in such manner as may seem to it to be just and proper.

Refusal of
express
company
to make
statement.

Hearing.

SEC. 29. That section 5, chapter 54, Laws of 1907, being section 11184 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§11184 Rem.
Rev. Stat.

Section 5. In case any express company shall refuse, fail or neglect to make and file the statement or schedule, as provided for in this act, such company shall be subject to a penalty of five hundred dollars (\$500), and an additional penalty of one hundred dollars (\$100) for each day's omission after

Penalty for
failure to file
statement.

Attorney
General to
institute
action.

the thirtieth day of April to file its statement, said penalty to be recovered by action in the name of the state, and, on collection, paid into the state treasury to the credit of the general fund of the state. The Attorney General, on request of the State Tax Commission, shall institute such action against any such person or persons, joint stock company or corporation so delinquent in any court of competent jurisdiction in this state.

Amends
§ 11185 Rem.
Rev. Stat.

SEC. 30. That section 6, chapter 54, Laws of 1907, being section 11185 of Remington's Revised Statutes, is hereby amended to read as follows:

Attendance
of witnesses
before
commission.

Section 6. The State Tax Commission shall have power to require the president, secretary, treasurer, receiver, superintendent, managing agent, or other officer, or employee, or agent, of any express company, or any person, joint stock company or corporation, engaged in the express business, to attend before the commission, and bring with him for the inspection of the commission any books or papers, of such person or persons, joint stock company or corporation, in his possession, or under his control, and to testify under oath, touching any matter relating to the organization or business of such person or persons, joint stock company, or corporation. Any member of the commission is authorized and empowered to administer such oath. Any officer, employee or agent, who shall refuse to attend before the commission when requested so to do, or shall refuse to bring with him and submit for the inspection of the commission any books, records or papers in his possession, custody or control, or shall refuse to answer any questions put to him by the commission or any member thereof, touching the organization or business of such person, persons, joint stock company or corporation, shall be deemed guilty of a misdemeanor, and on conviction thereof,

Penalty for
refusal
to attend
or submit
records.

shall be fined not more than five hundred dollars (\$500) nor less than one hundred dollars (\$100).

SEC. 31. That section 7, chapter 54, Laws of 1907, being section 11186 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11186 Rem.
Rev. Stat.

Section 7. The State Tax Commission shall on the first Monday in August, annually, enter the amount of gross receipts of express companies doing business in this state, for the year then next preceding the first day of April, as determined as provided for in section 3 of this act in a book provided for that purpose. It shall be the duty of the State Treasurer, annually, to collect from each such express company, doing business in this state, a sum in the nature of an excise or privilege tax, to be computed by taking five per cent (5%) of the amount fixed by the State Tax Commission as the gross receipts of such express company for business done within the State of Washington for the year next preceding the first day of April, as determined and certified by the State Tax Commission: *Provided*, Nothing contained in this act shall exempt or relieve any express company from the assessment and taxation of their tangible property in the manner authorized and provided by law. All taxes collected under the provisions of this act shall be credited to the state general fund.

Five per cent
tax on gross
receipts.

SEC. 32. That section 8, chapter 54, Laws of 1907, being section 11187 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11187 Rem.
Rev. Stat.

Section 8. If any express company fails or refuses to pay the said tax as provided for in section 7 before the thirtieth day of September, annually, the State Treasurer shall proceed to collect the tax, together with interest, at the rate of fifteen per cent (15%) per annum, by suit instituted by the Attorney General, whose duty it shall be, upon the request of the State Treasurer, or upon request of

Collection
of tax.

the State Tax Commission, to prosecute any and all proceedings for the collection of such tax.

Amends
§ 11219-10
Rem. Rev.
Stat.

SEC. 33. That section 10, chapter 40, Laws of 1931, being section 11219-10 of Remington's Revised Statutes, is hereby amended to read as follows:

Report of
cutting.

Section 10. Whenever the whole or any part of the forest crop shall be cut upon any lands classified and assessed as reforestation lands under the provisions of this act, the owner of such lands shall, on or before the first day of January of each year, report under oath to the State Forest Board and the Assessor of the county in which such lands are located, the amount of such timber or other forest crop cut during the preceding twelve months, in units of measure in conformity with the usage for which the cutting was made, together with a description, by government legal subdivisions, of the lands upon which the same are cut. If no such report of cutting is made, or if the Assessor or the board shall believe the report to be inaccurate, incorrect or mistaken, either the Assessor or the board may by such methods as shall be deemed advisable, determine the amount of timber or other forest product cut during such period. If both the Assessor and the board make separate determinations of the amount of such cutting, the determination of the board shall be accepted and used as a basis for computation of the yield tax. As soon as the report is filed, if the Assessor and the board are satisfied with the accuracy of the report, or if dissatisfied, as soon as the Assessor or the board shall have determined the amount of timber or forest crop cut, as herein provided, the board shall determine the full current stumpage rates for the timber or forest crop cut, and shall notify the Assessor of the county in which the lands are situated of the rates so fixed by it, and the Assessor shall thereupon compute, and there shall become due and

Amount
determined.

Stumpage
rates.

payable from the owner, a yield tax equal to twelve and one-half per cent ($12\frac{1}{2}\%$) of the market value of the timber or forest crop so cut, based upon the full current stumpage rates so fixed by the board: *Provided*, Whenever within a period of twelve years following the classification of any lands as reforestation lands, any forest material shall be cut on such lands, the owner thereof shall be required to pay a yield tax of one per cent (1%) for each year that has expired from the date of such classification until such cutting: *Provided, further*, That no yield tax need be paid on any forest material cut for domestic use of the owner of such lands, or on materials necessarily used in harvesting the forest crop. Yield tax.

Whenever the owner is dissatisfied with either the determination of the amount cut as made by the Assessor or the board, or with the full current stumpage rates as fixed by the board, and shall pay the tax based thereon under protest, such owner may maintain an action in the superior court of the county in which the lands are located for recovery of the amount of the tax paid in excess of what the owner alleges the tax would be if based upon a cutting or stumpage rate which the owner alleges to be correct. In any such action the county involved, the County Assessor of the county, and the board, shall be joined as parties defendant, but in case a recovery is allowed, judgment shall be entered against the county only. In such action the court shall determine, in accordance with the issues, the true and correct amount of timber and forest crop which has been cut, and if an issue in the case, the true and correct full current stumpage rates, and shall enter judgment accordingly, either dismissing the action, or allowing recovery based upon its determination of the amount of timber or forest crop cut and if in issue, the full current stumpage rate. Payment under protest.
Court action.
Judgment.

Amends
§ 11219-11
Rem. Rev.
Stat.

SEC. 34. That section 11, chapter 40, Laws of 1931, being section 11219-11 of Remington's Revised Statutes, is hereby amended to read as follows:

Classified
lands.

Contract for
assessment.

Provisions.

Section 11. Owners of land previously classified as reforestation lands under the provisions of this act may prepare a list of such lands, describing the same by government legal subdivision, and file such list with the State Forest Board with the request that the board enter into an agreement providing for the assessment and taxation of such lands as provided in this section. If the board shall deem it advisable, it may enter into a written agreement with such owner, providing that such lands shall be assessed for taxation purposes as in this act provided, which assessed valuations shall continue for a definite number of years, to be stated in such agreement, which shall not exceed the number of years estimated by said board as necessary to mature the forest crops growing or to be grown on such lands, and shall provide that if the timber or forest material thereon have not been removed at the expiration of such period the yield tax required by the agreement shall be paid whenever such removal takes place. The agreement shall provide that when any part of the forest crop is cut, such cutting shall be done, and the area cut reforested and protected from fire in accordance with such rules and regulations as the board may prescribe. Such an agreement shall set forth the requirements of the owner with respect to reforestation, cultivation, care and protection of forests grown and to be grown on such lands; shall require the owner to comply with all the laws of the State of Washington with respect to forest fire protection; shall require the owner to report to the State Forest Board and to the County Assessor of the county in which the lands are situated the amount of timber or forest material cut during the twelve months prior to the first day of January of each year, and

that the Assessor or board may, in case of dissatisfaction with the report or failure to make the same, determine the amount so cut; and shall require the owner to secure a permit and furnish and file a bond, or make cash deposit in lieu thereof, as required by this act for other lands under this act but not covered by a written agreement; and shall require the owner to pay to the County Treasurer of the county in which any lands are located from which any forest materials are cut a yield tax of twelve and one-half per cent ($12\frac{1}{2}\%$) of the value of such forest materials, based upon full current stumpage rates at the time such forest materials are cut, in accordance with schedules of stumpage rates to be furnished by the State Forest Board at the time of such cutting; and shall contain a proviso that if, within twelve years following the date of entering into such agreement, any forest material shall be cut on such lands, the owner of such lands shall be required to pay a yield tax of one per cent (1%) for each year that expires from the date of such agreement until such cutting; and may provide that no yield tax need be paid on any forest materials cut for domestic use of the owner of such lands, or on materials necessarily used in harvesting the forest crop. The agreement shall provide that if the owner shall fail to comply with all the conditions and requirements of the agreement and the various provisions of this act, the state, acting through the board, may at its option, cancel said agreement, and that after the date of such cancellation, the lands covered by the agreement shall be assessed and taxed without regard to provisions of the agreement, and shall pay the yield tax and any other tax that similar lands are required to pay, at the same time and in the same manner as if such lands had never been covered by the agreement. Upon any such cancellation, the lands in question shall be taxed an amount to be determined by the

Provisions of
agreement.

board, equivalent to the difference, if any, between the tax paid thereon under the agreement, and the tax paid during the period said lands have been under said agreement by similar lands. The amount of such difference in taxes, if any, shall be reported by the board to the County Treasurer of the county in which such lands are located, and the County Treasurer shall enter the amount thereof upon his tax rolls against said lands, and thereupon the amount thereof shall become a lien against such lands and shall become payable at the same time, and collected in the same manner as general taxes for the current year. Upon entering into such agreement, the board shall furnish the State Tax Commission with two copies of such agreement and the State Tax Commission shall furnish a copy of such agreement to the County Assessor of the county in which such lands are located, and thereafter such lands shall only be assessed and taxed in accordance with the terms of such agreement and as in this act provided. Whenever the owner, or owners, of any lands shall make written application to the board for an agreement with the state under this act, the board shall, within one year after receiving such written application, act upon same and determine whether the state will enter into such agreement.

Copies.

Amends
§ 11220 Rem.
Rev. Stat.

SEC. 35. That section 68, chapter 130, Laws Extraordinary Session of 1925, being section 11220 of Remington's Revised Statutes, is hereby amended to read as follows:

Equalization
of assess-
ments, local
boards.

Section 68. The County Commissioners, or a majority of them, shall form a board for the equalization of the assessment of the property of the county: *Provided*, That in counties having a city or cities of the first or second class, the city council or other governing body thereof shall select a committee of three members of such council or other

governing body to act with the Board of County Commissioners as a board of equalization, as to all property in their respective cities: *Provided further*, That in counties under township organization, the chairman of the township supervisors of the several townships, at a meeting called by the County Auditor for that purpose, shall select a committee of three, one from each County Commissioner's district, to sit with the County Board of Equalization as members of said County Board of Equalization as to all property outside the corporate limits of any city or town. The members of said board shall receive five dollars (\$5.00) per day for each day of actual attendance of the meeting of the Board of Equalization to be paid out of the current expense fund of the county. The Board of Equalization shall meet in open session for this purpose annually on the first Monday in July at the office of the County Assessor, who shall act as clerk of said board, and, having each taken an oath fairly and impartially to perform their duties as members of such board, they shall examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property shall be entered on the assessment list at its true and fair value, according to the measure of value used by the County Assessor in such assessment year, and subject to the following rules:

Compensation.

Sessions.

Clerk.

Duties of board.

First. They shall raise the valuation of each tract or lot or item of real property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, after at least five days' notice shall have been given in writing to the owner or agent.

Second. They shall reduce the valuation of each tract or lot or item which in their opinion is returned above its true and fair value to such price

Reduction.

or sum as they believe to be the true and fair value thereof.

Increased
valuation.

Third. They shall raise the valuation of each class of personal property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, and they shall raise the aggregate value of the personal property of each individual whenever they believe that such aggregate value is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as they believe to be the true value thereof, after at least five days' notice shall have been given in writing to the owner or agent thereof.

Reduction
upon
complaint.

Fourth. They shall, upon complaint in writing of any party aggrieved, reduce the valuation of each class of personal property enumerated on the detail and assessment list of the current year, which in their opinion is returned above its true and fair value, to such price or sum as they believe to be the true and fair value thereof; and, upon like complaint, they shall reduce the aggregate valuation of the personal property of such individual who, in their opinion, has been assessed at too large a sum, to such sum or amount as they believe was the true and fair value of his personal property.

Records.

The County Assessor shall keep an accurate journal or record of the proceedings and orders of said board in a book kept for that purpose, showing the facts and evidence upon which their action is based, and the said record shall be published the same as other proceedings of County Commissioners, and shall make a true record of the changes of the descriptions and assessed values ordered by the County Board of Equalization. Having corrected the real and personal assessment rolls in accordance with the changes made by the said County Board of Equalization, he shall make duplicate abstracts of such corrected values, one copy of which shall

be retained in his office, and one copy forwarded to the State Board of Equalization on or before the first day of August next following the meeting of the County Board of Equalization.

The County Board of Equalization shall meet on the first Monday in July and may continue in session and adjourn from time to time during a period not to exceed two weeks, but shall remain in session not less than three days: *Provided, That*, in addition to the several times fixed by statute, any County Board of Equalization may be reconvened for special or general purposes at any time by order of the State Tax Commission. Sessions.

No taxes, except special taxes, shall be extended upon the tax rolls until the property valuations are equalized by the State Board of Equalization for the purpose of raising the state revenue. Extension on rolls.

Boards of County Commissioners as such shall at no time have any authority to change the valuation of the property of any person or to release or commute in whole or in part the taxes due on the property of any person. Changing valuation.

SEC. 36. That section 70, chapter 130, Laws Extraordinary Session of 1925, being section 11222 of Remington's Revised Statutes, is hereby amended to read as follows: Amends § 11222 Rem. Rev. Stat.

Section 70. The members of the Tax Commission shall constitute the State Board of Equalization; the chairman of the Tax Commission shall be the president of the board, and the secretary of the Tax Commission shall be the secretary thereof. The board shall remain in session not to exceed twenty days; it may adjourn from day to day, and employ such clerical assistance as may be deemed necessary to facilitate its labors. The board shall meet annually on the first day after the fifteenth day of August, Sundays and holidays excepted, at the office of the Tax Commission, and shall examine and State Board of Equalization. Annual meeting.

Duties.

compare the returns of the assessment of the property in the several counties of the state, and the assessment of the property of railroad and other companies assessed by the Tax Commission, and proceed to equalize the same, so that each county in the state shall pay its due and just proportion of the taxes for state purposes for such assessment year, according to the ratio the valuation of the property in each county bears to the total valuation of all property in the state.

First. They shall classify all property, real and personal, and shall raise and lower the valuation of any class of property in any county to a value that shall be equal and uniform, so far as possible, in every part of the state, for the purpose of ascertaining the just amount of tax due from each county for state purposes.

Second. The secretary shall keep a full record of the proceedings of the board, and the same shall be published annually by the State Tax Commission.

Third. They shall have authority to adopt the rules and regulations for the government of the board, and to enforce obedience to its orders in all matters in relation to the returns of county assessments, and the equalization of values by said board.

Maximum
levy limit.

The State Board of Equalization shall levy the state taxes authorized by law: *Provided*, That the amount levied in any one year for general state purposes shall not exceed five mills on the dollar of the assessed value of the property of the entire state, which assessed value shall be fifty per cent (50%) of the true and fair value of such property in money; and shall apportion the amount of tax for state purposes levied by the board, among the several counties, in proportion to the valuation of the taxable property of the county for the year as equalized by the board.

Levy on
counties.

Within three days after the completion of the duties hereinabove prescribed, the president and

secretary of the board shall certify the record of the proceedings of the board, the tax levies made for state purposes and the apportionment thereof among the counties, to the State Auditor.

Record
certified to
State
Auditor.

SEC. 37. That section 72, chapter 130, Laws Extraordinary Session of 1925, being section 11224 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11224 Rem.
Rev. Stat.

Section 72. It shall be the duty of the County Assessor of each county, when he shall have received from the State Tax Commission the assessed valuation of the property of railroad and other companies assessed by the commission and apportioned to the county, and placed the same on the tax rolls, and received the report of the State Auditor of the amount of taxes levied for state purposes, to compute the required per centum on the assessed value of property in the county, and such state taxes shall be extended on the tax rolls in the proper column: *Provided*, That the rates so computed shall not be such as to raise a surplus of more than five per cent (5%) over the total amount required by the State Board of Equalization.

Railroad and
other com-
panies, taxes
extended
upon tax
rolls.

SEC. 38. That section 73, chapter 130, Laws Extraordinary Session of 1925, being section 11234 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11234 Rem.
Rev. Stat.

Section 73. It shall be the duty of the County Assessor of each county, when he shall have received from the State Tax Commission the certificate of the assessed valuation of the property of railroad and/or other companies assessed by the commission and apportioned to the county, and shall have distributed the value so certified to him to the several taxing districts in his county entitled to a proportionate value thereof, and placed the same upon the tax rolls of the county, to certify to the Board of County Commissioners and to the

Distribution
of value.

officers authorized by law to estimate expenditures and/or levy taxes for any taxing district coextensive with the county, the total assessed value of property in the county as shown by the completed tax rolls, and to certify to the officers authorized by law to estimate expenditures and/or levy taxes for each taxing district in the county not coextensive with the county, the total assessed value of the property in such taxing district.

Amends
§ 11242 Rem.
Rev. Stat.

SEC. 39. That section 81, chapter 130, Laws Extraordinary Session of 1925, being section 11242 of Remington's Revised Statutes, is hereby amended to read as follows:

Assessment
Year.

Section 81. The assessment year contemplated in this act and the fiscal year contemplated in this act shall commence on January 1st and end on December 31st in each year.

Amends
§ 11244-1D
Rem. Rev.
Stat.

SEC. 40. That section 1, chapter 56, Laws of 1937, being section 11244-1D of Remington's Revised Statutes, is hereby amended to read as follows:

Collection
of taxes.

Delay in
completion
of assess-
ment, exten-
sion of time
for rebates.

Section 1. Whenever extraordinary conditions have caused such delay in the completion of the assessment and taxation process as to have made it impossible for any County Treasurer to give timely notice to taxpayers of the amount of their taxes due, such County Treasurer may apply to the State Tax Commission for an order extending the period within which rebates may be had upon full payment of taxes. His application shall state fully the facts upon which such request for extension is based. Upon receipt of any such application the Tax Commission shall make such inquiry and investigation as may be necessary to determine whether or not there is any likelihood that a considerable number of taxpayers will be deprived of the rebate privilege for lack of notice, and through no fault of their own. If the commission upon investigation deems the application meritorious it shall issue its order extend-

ing the rebate period for such time after March 15th of the year in which the taxes are due and payable as in its judgment is appropriate under the circumstances. Such extension shall in no event, however, exceed sixty days.

SEC. 41. That section 2, chapter 121, Laws of 1937, being section 11245 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11245 Rem.
Rev. Stat.

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 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.

Real and
personal tax
register.

Record of de-
linquencies.

Notice to
taxpayers

Treasurer
sole collector.

SEC. 42. That section 1, chapter 70, Laws of 1929, being section 11247-1 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11247-1
Rem. Rev.
Stat.

Standing
timber
severed after
assessment.

Section 1. Whenever standing timber which has been assessed as real estate is severed from the land as part of which it was so assessed, it may be considered by the County Assessor as personal property, and the County Treasurer shall thereafter be entitled to pursue all of the rights and remedies provided by law for the collection of personal property taxes in the collection of taxes levied against such timber: *Provided*, That whenever the County Assessor elects to treat severed timber as personalty under the provisions of this section, he shall immediately give notice by mail to the person or persons charged with the tax of the fact of his election, and the amount of tax standing against the timber.

Amends
§ 11250 Rem.
Rev. Stat.

SEC. 43. That section 1, chapter 20, Laws of 1937, being section 11250 of Remington's Revised Statutes, is hereby amended to read as follows:

Removal of
personal
property
anticipated.

Section 1. Whenever in the judgment of the Assessor or the County Treasurer personal property is being removed or is about to be removed without the limits of the state, or is being dissipated or about to be dissipated, the Treasurer shall immediately prepare papers in distraint, which shall contain a description of the personal property being or about to be removed or dissipated, the amount of the tax, the amount of accrued interest at the rate of ten per cent (10%) per annum from the date of delinquency, and the name of the owner or reputed owner, and he shall without demand or notice distraint sufficient goods and chattels belonging to the person charged with such taxes to pay the same with interest at the rate of ten per cent (10%) per annum from the date of delinquency, together with all accruing costs, and shall advertise and sell said property as provided in section 86 of this act.

Distraint
and sale.

If said personal property is being removed or is about to be removed from the limits of the state, is being dissipated or about to be dissipated at any

time subsequent to the first day of January in any year, and prior to the levy of taxes thereon, the taxes upon such property so distrained shall be computed upon the rate of levy for state, county and local purposes for the preceding year; and all taxes collected in advance of levy under this section and section 88 of this act, together with the name of the owner and a brief description of the property assessed, shall be entered forthwith by the County Treasurer upon the personal property tax rolls of such preceding year, and all collections thereon shall be considered and treated in all respects, and without recourse by either the owner or any taxing unit, as collections for such preceding year. Property on which taxes are thus collected shall thereupon become discharged from the lien of any taxes that may thereafter be levied for the year in which payment or collection is made.

Rate of levy
computed.

Whenever property has been removed from the county wherein it has been assessed, on which the taxes have not been paid, then the County Treasurer, or his deputy, shall have the same power to distrain and sell said property for the satisfaction of said taxes as he would have if said property were situated in the county in which the property was taxed, and in addition thereto said treasurer, or his deputy, in the distraint and sale of property for the payment of taxes, shall have the same powers as are now by law given to the Sheriff in making levy and sale of property on execution.

Removal
prior to levy.

SEC. 44. That section 2, chapter 171, Laws of 1933, being section 11264 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11264 Rem.
Rev. Stat.

Section 2. Any person desiring to pay taxes upon any part or parts of real property heretofore or hereafter assessed as one parcel, or tract, may do so by applying to the County Assessor, who must carefully investigate and ascertain the relative or

Any person
may pay tax.

Payment on
part of tract.

proportionate value said part bears to the whole tract assessed, on which basis the assessment must be divided, and the Assessor shall forthwith certify such proportionate value to the County Treasurer: *Notice.* *Provided,* Where the assessed valuation of the tract to be divided exceeds two thousand dollars (\$2,000) a notice by registered mail must be given by the assessor to the several owners interested in said tract, if known, and if no protest against said division be filed with the County Assessor within twenty days from date of notice, the County Assessor shall duly certify the proportionate value to the County Treasurer. The County Treasurer, upon receipt of certification, shall duly accept payment and issue receipt on the apportionment certified by the County Assessor. In cases where protest is filed to said division appeal shall be made to the County Commissioners at their next regular session for final division, and the County Treasurer shall accept and receipt for said taxes as determined and ordered by County Commissioners. *Protest; appeal to County Commissioners.* Any person desiring to pay on an undivided interest in any real property may do so by paying to the County Treasurer a sum equal to such proportion of the entire taxes charged on the entire tract as interest paid on bears to the whole. *Payment on undivided interest.*

Amends
§ 11265 Rem.
Rev. Stat.

SEC. 45. That section 7, chapter 30, Laws of 1935, being section 11265 of Remington's Revised Statutes, is hereby amended to read as follows:

Lien on real
property.

Section 7. The taxes assessed upon real property shall be a lien thereon from and including the first day of January in the year in which they are levied until the same are paid, but as between a grantor and a grantee such lien shall not attach until the fifteenth day of February of the succeeding year.

Lien on
personal
property.

The taxes assessed upon each item of personal property assessed shall be a lien upon such personal property from and after the date upon which the

same is listed with and valued by the County Assessor, and no sale or transfer of such personal property shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon each item of personal property of the person assessed, distrained by the Treasurer as provided in section 86 of this act, from and after the date of the distraint and no sale or transfer of such personal property so distrained shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon the real property of the person assessed, selected by the County Treasurer and designated and charged upon the tax rolls as provided in section 112 of this act, from and after the date of such selection and charge and no sale or transfer of such real property so selected and charged shall in any way affect the lien for such personal property taxes upon such property.

Lien to follow property.

Personal taxes lien upon real property.

SEC. 46. That section 105, chapter 130, Laws Extraordinary Session of 1925, being section 11266 of Remington's Revised Statutes, is hereby amended to read as follows:

Amends
§ 11266 Rem.
Rev. Stat.

Section 105. Whenever any person, firm or corporation, shall, subsequent to the first day of January of any year, bring or send into any county from outside the state any stock of goods or merchandise to be sold or disposed of in a place of business temporarily occupied for their sale, without the intention of engaging in permanent trade in such place, the owner, consignee or person in charge of the said goods or merchandise shall immediately notify the County Assessor, and thereupon the assessor shall at once proceed to value the said stock of goods and merchandise at its true value, and upon fifty per cent (50%) of such valuation the said owner, consignee or person in charge shall pay to the collector of taxes a tax at the rate assessed for state,

Stock of goods brought into state.

Notice to Assessor.

Assessment.

county and local purposes in the taxing district in the year then current. And it shall not be lawful to sell or dispose of any such goods or merchandise as aforesaid in such taxing district until the assessor shall have been so notified as aforesaid and the tax assessed thereon paid to the collector. Every person, firm or corporation bringing into any county of this state from outside the state any goods or merchandise after the first day of January shall be deemed subject to the provisions of this section.

Amends
§ 11281 Rem.
Rev. Stat.

SEC. 47. That section 1, chapter 118, Laws of 1937, being section 11281 of Remington's Revised Statutes, is hereby amended to read as follows:

Foreclosure
hearing.

Section 1. The court shall examine each application for judgment foreclosing tax lien, and if defense (specifying in writing the particular cause of objection) be offered by any person interested in any of said lands or lots to the entry of judgment against the same, the court shall hear and determine the matter in a summary manner, without other pleadings, and shall pronounce judgment as the right of the case may be; or said court may, in its discretion, continue such individual cases, wherein defense is offered, to such time as may be necessary, in order to secure substantial justice to the contestants therein; but in all other cases said court shall proceed to determine the matter in a summary manner as above specified. In all judicial proceedings of any kind for the collection of taxes, and interest and costs thereon, all amendments which by law can be made in any personal action pending in such court shall be allowed, and no assessments of property or charge for any of said taxes shall be considered illegal on account of any irregularity in the tax list or assessment rolls or on account of the assessment rolls or tax list not having been made, completed or returned within the time required by law, or on account of the property having been

Judgment.

charged or listed in the assessment or tax lists without name, or in any other name than that of the owner, and no error or informality in the proceedings of any of the officers connected with the assessment, levying or collection of the taxes, shall vitiate or in any manner affect the tax or the assessment thereof, and any irregularities or informality in the assessment rolls or tax lists or in any of the proceedings connected with the assessment or levy of such taxes or any omission or defective act of any officer or officers connected with the assessment or levying of such taxes, may be, in the discretion of the court, corrected, supplied and made to conform to the law by the court. The court shall give judgment for such taxes, interest and costs as shall appear to be due upon the several lots or tracts described in said notice of application for judgment or complaint, and such judgment shall be a several judgment against each tract or lot or part of a tract or lot for each kind of tax included therein, including all interest and costs, and the court shall order and direct the clerk to make and enter an order for the sale of such real property against which judgment is made, or vacate and set aside the certificate of delinquency or make such other order or judgment as in the law or equity may be just. Said order shall be signed by the Judge of the Superior Court and attested by the clerk thereof, and a certified copy of said order, together with the list of the property therein ordered sold, shall be delivered to the County Treasurer, and shall be full and sufficient authority for him to proceed to sell said property for said sum as set forth in said order and to take such further steps in the matter as are provided by law. The County Treasurer shall immediately after receiving the order and judgment of the court proceed to sell said property as provided in this act to the highest and best bidder for cash. All sales shall be made on Saturday between the hours of 9 o'clock

in the morning and 4 o'clock in the afternoon, and shall continue from day to day (Sundays excepted) during the same hours until all lots or tracts are sold, after first giving notice of the time and place where such sale is to take place for ten days successively by posting notice thereof in three public places in such county, one of which shall be in the office of said Treasurer. Said notice shall be substantially in the following form:

TAX JUDGMENT SALE.

Form of
notice of tax
judgment
sale.

Public notice is hereby given that pursuant to real property tax judgment of the Superior Court of the county of _____, in the State of Washington, and an order of sale duly issued by said court, entered the _____ day of _____, _____, in proceedings for foreclosure of tax liens upon real property, as per provisions of law, I shall on the _____ day of _____, _____, at _____ o'clock a. m., at the front door of the courthouse in the city of _____, and county of _____, State of Washington, sell the following described lands or lots, to the highest and best bidder for cash, to satisfy the full amount of taxes, interest and costs adjudged to be due thereon as follows, to-wit: (Description of property.)

In witness whereof, I have hereunto affixed my hand and seal this _____ day of _____, _____.

Treasurer of _____ County,
State of Washington.

County
officer or
employee
may not
purchase.

Provided, That no county officer or employee shall directly or indirectly be a purchaser of such property at such sale. The Treasurer may include in one notice any number of separate tracts or lots: *Provided further*, That if any buildings or improvements shall be upon an area encompassing more than one tract or lot, the same must be advertised and sold

as a single unit. Should the highest amount bid for any such separate unit tract or lot be in excess of the entire amount of the taxes and interest due upon the whole property included in such certificate of delinquency, such excess shall be refunded to the record owner of the property. The County Treasurer shall execute to the purchaser of any piece or parcel of land a tax deed. The deed so made by the County Treasurer, under the official seal of his office, shall be recorded in the same manner as other conveyances of real property, and shall vest in the grantee, his heirs and assigns the title to the property therein described, without further acknowledgment or evidence of such conveyance, and shall be substantially in the following form:

Separate
unit tract.

Excess
refunded to
record
owner.

Tax deed.

Deed
recorded.

Form of
deed.

State of Washington }
County of } ss.

This indenture, made this day of,
....., between, as Treas-
urer of County, State of Wash-
ington, party of the first part, and,
party of the second part:

Witnesseth, that, whereas, at a public sale of
real property held on the day of,
....., pursuant to a real property tax judgment en-
tered in the Superior Court in the county of
on the day of,, in
proceedings to foreclose tax liens upon real prop-
erty and an order of sale duly issued by said court,
..... duly purchased in compliance
with the laws of the State of Washington, the fol-
lowing described real property, to-wit: (Here place
description of real property conveyed) and that said
..... has complied with the laws of
the State of Washington necessary to entitle (him,
or her or them) to a deed for said real property.

Now, therefore, know ye, that, I,
County Treasurer of said county of,

State of Washington, in consideration of the premises and by virtue of the statutes of the State of Washington, in such cases provided, do hereby grant and convey unto, his heirs and assigns, forever, the said real property hereinbefore described.

Given under my hand and seal of office this day of, A. D.

.....
County Treasurer.

Amends
§ 11315-6
Rem. Rev.
Stat.

Limitation
of actions.

SEC. 48. That section 6, chapter 62, Laws of 1931, being section 11315-6 of Remington's Revised Statutes, is hereby amended to read as follows:

Section 6. No action instituted pursuant to this act or otherwise to recover any tax assessed or levied prior to the passage of this act shall be brought subsequent to January 30th, 1932. No action instituted pursuant to this act or otherwise to recover any tax levied or assessed subsequent to the passage of this act shall be commenced after the 30th day of the next succeeding June following the year in which said tax became payable.

Amends
§ 11315-7
Rem. Rev.
Stat.

Exclusive
remedy.

SEC. 49. That section 7, chapter 62, Laws of 1931, being section 11315-7 of Remington's Revised Statutes, is hereby amended to read as follows:

Section 7. Except as permitted by this act, no action shall ever be brought or defense interposed attacking the validity of any tax, or any portion of any tax: *Provided, however,* That this section shall not be construed as depriving the defendants in any tax foreclosure proceeding of any valid defense allowed by law to the tax sought to be foreclosed therein except defenses based upon alleged excessive valuations, levies or taxes.

Actions
pending.

SEC. 50. The enactment of this act shall not be construed to abate any process or proceeding involving the assessment of any property or the levy or collection of any tax which may be pending at the

time this act takes effect but this act shall be construed to be a continuation of the provisions of the several acts which are hereby amended.

SEC. 51. If any portion of this act, or its application to any individual or circumstance, be declared invalid or unconstitutional, such adjudication shall not affect, impair or invalidate the remainder of the act or its application to any other individual or circumstance not involved in the action wherein such adjudication was made. Partial
invalidity.

SEC. 52. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately. Effective
immediately.

Passed the House March 8, 1939.

Passed the Senate March 8, 1939.

Approved by the Governor March 19, 1939.

CHAPTER 207.

[H. B. 90.]

RETIREMENT AND PENSION SYSTEM FOR DISABLED EMPLOYEES OF FIRST-CLASS CITIES.

AN ACT enabling the creation and establishment of retiring and pension systems for superannuated and disabled officers and employees of cities of the first class; providing for the payment of retirement allowances; prescribing the conditions on which said allowances shall be paid; fixing rates of contribution and providing for the adjustment thereof; and providing for the administration of said systems.

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

SECTION 1. Any city attaining the status of a first-class city after July 1, 1939, is empowered by this act to establish retirement and pension systems for superannuated or totally and permanently disabled officers and employees of cities of the first class. Retirement
and pension
system.