

CHAPTER 39.

[H. B. 128.]

EMPLOYMENT OF COUNTY PRISONERS ON ROADS.

AN ACT relating to the duty of county commissioners in regard to prisoners in county jails and authorizing the employment of such prisoners.

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

SECTION 1. The board of county commissioners of any county, may in their discretion, order the sheriff to cause all persons under sentence of imprisonment in the county jail, except females and persons incapable of performing manual labor, to be put to work and perform labor on the public roads and highways within such counties. Work on highways.

SEC. 2. All work done by prisoners as herein provided shall be under the direction of the county commissioners: Supervision of work.
Provided, That when the work is done on any of the roads or highways leading to and within the corporate limits of any incorporated city or town it shall be done according to the directions of the proper authorities of such city or town.

Passed the House February 14th, 1907.

Passed the Senate February 19th, 1907.

Approved by the Governor February 25th, 1907.

CHAPTER 40.

[H. B. 40.]

ASSESSMENT AND COLLECTION OF TAXES IN CITIES OF THE SECOND, THIRD AND FOURTH CLASSES.

AN ACT relating to the assessment and collection of taxes in municipal corporations of the second, third, and fourth classes, and amending sections 1810 and 1814, of Ballinger's Annotated Codes and Statutes of Washington, and declaring an emergency.

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

SECTION 1. That section 1810 of Ballinger's Annotated Codes and Statutes of Washington be, and the same

hereby is, amended so as to read as follows: Section 1810. All taxes levied for municipal purposes by municipal corporations of the second, third and fourth class, and by cities of equal population but existing under special legislative charters, may be assessed and collected in the manner hereinafter provided, whenever such municipal corporation shall by ordinance provide that assessments and collection of taxes shall be so made. A copy of which said ordinance shall be delivered to the county assessor and to the county treasurer: *Provided*, That nothing in this chapter shall be held to prevent any such municipal corporation from providing by ordinance a general system for the assessment and collection of its taxes: *Provided*, That penalties and interest on delinquent taxes shall not exceed those provided by the general revenue laws.

Ordinance.

SEC. 2. That section 1814 of Ballinger's Annotated Codes and Statutes of Washington, be, and the same hereby is amended so as to read as follows: Section 1814. Said assessment shall be equalized by the county and state board of equalization in the same manner as other assessments are equalized: *Provided*, That in counties having a city of the second class situated therein, the city council of such city shall select a committee of three members of such council to act with the board of county commissioners as a board of equalization with respect to all property situated within such city, and the board of equalization so constituted, shall have the powers and perform the duties concerning the equalization of assessments within such city of the second class that are given to the county boards of equalization by the general revenue laws of the state. The city council may provide for the compensation of the members of the committee for the time they are actually engaged as members of the board of equalization.

Equalization.

Emergency.

SEC. 3. An emergency exists and this act shall take effect immediately.

Passed the House February 1st, 1907.

Passed the Senate February 15th, 1907.

Approved by the Governor February 25th, 1907.