

SEC. 23. If any section, subdivision, sentence or clause in this Act shall be held invalid or unconstitutional, such fact shall not affect the validity of the remaining portions of this Act.

Partial
invalidity.

Passed the Senate December 8, 1925.

Passed the House December 30, 1925.

Approved by the Governor January 11, 1926.

CHAPTER 130.

[S. B. 24.]

RELATING TO ASSESSMENT, LEVY AND COLLECTION OF TAXES.

AN ACT relating to taxation, regulating the assessment, levy and collection of taxes, prescribing penalties for violations thereof, establishing rules of evidence in certain cases, and repealing certain acts and parts of acts relating to the assessment, levy and collection of taxes, and declaring that this act shall take effect immediately.

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

SECTION 1. The word "tax" and its derivatives, "taxes," "taxing," "taxed," "taxation" and so forth, as used in this act, shall be held and construed to mean the imposing of burdens upon property in proportion to the value thereof, for the purpose of raising revenue for public purposes.

Terms
defined.

SEC. 2. The term "taxing district" as used in this act shall be held and construed to mean and include the state and any county, city, town, township, port district, school district, road district, metropolitan park district, water district or other municipal corporation, now or hereafter existing, having the power or authorized by law to impose burdens upon property within the district in proportion to the value thereof, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized to impose burdens, or for

Taxing
district
defined.

which burdens may be imposed, for such purposes, upon property in proportion to the benefits accruing thereto.

Assessed
value of
property.

SEC. 3. The term "assessed value of property" as used in this act shall be held and construed to mean the aggregate valuation of the property subject to taxation by any taxing district as placed on the last completed and balanced tax rolls of the county preceding the date of any tax levy.

Real
property
defined.

SEC. 4. The term "real property" for the purposes of taxation shall be held and construed to mean and include the land itself, whether laid out in town lots or otherwise, and all buildings, structures or improvements or other fixtures of whatsoever kind thereon, except improvements upon lands the fee of which is still vested in the United States, or in the State of Washington, and all rights and privileges thereto belonging or in any wise appertaining, except leases of real property and leasehold interests therein for a term less than the life of the holder; and all substances in and under the same; all standing timber growing thereon, except standing timber owned separately from the ownership of the land upon which the same may stand or be growing; and all property which the law defines or the courts may interpret, declare and hold to be real property under the letter, spirit, intent and meaning of the law for the purposes of taxation.

Personal
property
defined.

SEC. 5. The term "personal property" for the purposes of taxation, shall be held and construed to embrace and include, without especially defining and enumerating it, all goods, chattels, stocks, estates or moneys; all standing timber held or owned separately from the ownership of the land on which it may stand; all fish trap, pound net, reef net, set net and drag seine fishing locations; all leases of real property and leasehold interests therein for a term less than the life of the holder; all improvements

upon lands the fee of which is still vested in the United States, or in the State of Washington; all gas and water mains and pipes laid in roads, streets or alleys; and all property of whatsoever kind, name, nature and description, which the law may define or the courts interpret, declare and hold to be personal property for the purpose of taxation and as being subject to the laws and under the jurisdiction of the courts of this state, whether the same be any marine craft, as ships and vessels, or other property holden under the laws and jurisdiction of the courts of this state, be the same at home or abroad: *Provided*, That mortgages, notes, accounts, certificates of deposit, tax certificates, judgments, state, county, municipal and taxing district bonds and warrants shall not be considered as property for the purpose of this act, and no deduction shall hereafter be made or allowed on account of any indebtedness owed.

Credits exempt.

SEC. 6. The term "tax commission," wherever used in this act, shall be held and construed to mean The Tax Commission of the State of Washington. The term "money" or "moneys" wherever used in this act, shall be held to mean gold and silver coin, gold and silver certificates, treasury notes, United States notes, and bank notes. The term "tract" or "lot," and "piece or parcel of real property," and "piece or parcel of lands," wherever used in this act, shall each be held to mean any contiguous quantity of land in the possession of, owned by, or recorded as the property of the same claimant, person or company. Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only may be extended and applied to females as well as males. Whenever the word "oath" is used in this act, it may be held to mean affirmation,

General definitions.

Tax commission.

Money. Moneys.

Tract. Lot.

Piece or parcel of real property.

Piece or parcel of lands.

Construction and interpretation of words.

Oath.

Swear. and the word "swear" in this act may be held to mean affirm. The term "person," wherever used in this act, shall be construed to include firm, company, association or corporation. The words "county auditor," when used in this act, shall be construed to mean register or recorder, whenever it shall be necessary to use the same to the proper construction of this act. The word "householder" shall be taken to mean and include every person, married or single, who resides within the State of Washington being the owner or holder of an estate or having a house or place of abode, either as owner or lessee.

Property subject to assessment. SEC. 7. 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 March at 12 o'clock meridian, in each and every year in which the same shall be listed, except as hereinafter provided.

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

Cemeteries. Churches. Parsonage. 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 grounds whereon such churches are built, not exceeding one hundred and twenty feet by two hundred feet in quantity, 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 by 120 feet. 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 association, or for the educational, benevolent, protective or social departments growing out of, or related to, the religious work of such associations: *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.

Non-sectarian organizations for religious purposes.

Art. Scientific and historical collections.

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

Public property.

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.

Fire engine houses and equipment.

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, 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, 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 li-

Libraries, orphanages, reformatories, hospitals, homes for aged.

Investigation by state and local authorities.

braries, orphanages, institutions, homes and hospitals are exempt from taxes, within the true intent of this act, the state board of health, the county and city authorities of the county and city wherein such institutions are respectively situated, shall have access to the books of such institutions, and the institution claiming exemption shall provide by its articles of incorporation that the mayor of the city and the chairman of the board of county commissioners wherein such institution is located shall be ex-officio trustees thereof, and shall be notified of each and every meeting thereof, and shall have the same powers as a trustee of such institution. And the superintendent or manager of the library, 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 the 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.

Affidavit of receipts and disbursements.

Annual report on vital statistics.

Schools and colleges.

Fifth. All property, real and personal, owned by 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 in-

Limitation on real estate exemption.

stitution): *And Provided, further,* That the real property so exempt shall not exceed ten acres in extent, and shall be used exclusively for college or campus purposes: 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,* That real property owned or controlled by such institution and leased or rented by them for the purpose of deriving revenue therefrom shall not be exempt from taxation under the provisions of this section: *Provided, further,* That the annual income from such endowment is equal to or exceeds all incomes from tuitions received by said institutions. 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 March 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

Conditions precedent to allowance of exemption.

File verified statement listing property, revenues, expenditures, etc.

Investigation by county assessor.

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.

Head of family \$300 personal property.

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.

Humane societies.

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.

When property listed and assessed.

SEC. 8. All real property in this state subject to taxation shall be listed and assessed under the provisions of this act in every even numbered year, with reference to its value on the first day of March of the year in which it is assessed. All personal property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of March in the year in which it is assessed: *Provided*, That real property becoming subject to taxation since the last assessment, and improvements upon real property made since the last assessment, shall be assessed and included in the assessment list and tax roll in every odd numbered year: *Provided, further*, That the destruction or removal of improvements since the last preceding assessment shall be duly noted by the county assessor and the assessment list and tax rolls herein provided made to conform to such changes: *And Provided, further*, That all real

property subject to taxation shall be listed by the assessor each year in the detail and assessment list and in any odd numbered year the valuation of each tract for taxation shall be the same as the valuation thereof equalized by the county board of equalization in the preceding year.

SEC. 9. At the time of making the assessment of real property, the assessor shall enter each description of property exempt under the provisions of Section seven of this act, and value and list the same in the manner and subject to the same rule as he is required to assess all other property, designating in each case to whom such property belongs, and for what purpose used, to entitled [entitle] it to exemption, and he shall require from every person claiming such exemption proof of the right to such exemption.

Exempt property. Duty of assessor.

Proof of exemption.

SEC. 10. The assessor of each county shall, on or before the first day of March 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.

Land commissioner to certify list to assessor of public lands sold.

SEC. 11. It shall be unlawful for any person, firm or corporation to remove any timber from timbered lands, no portion of which is occupied for farming purposes by the owner thereof, or to remove any building or improvements from lands, upon which taxes are delinquent until the taxes thereon have been paid.

Unlawful to remove timber or improvements from lands if taxes delinquent.

Any person violating the provisions of this section shall be guilty of a gross misdemeanor.

Penalty.

Migratory
stock.

Where
assessed.

Taxes
payable in
only one
county.

Payment in
another
state does
not exempt.

Lumber and
saw logs;
where taxed.

Owner of
personal
property
removing to
another
county.

Owner of
personal
property
moving into
this state.

Where
assessed.

SEC. 12. When any cattle, horses, sheep or goats are driven into any county of this state for the purpose of grazing therein at any time after the first Monday in April 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 sheriff 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. 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.

SEC. 13. Lumber and saw logs shall be assessed and taxed in the county and assessment district where the same may be situated on the first day of March of the assessment year.

SEC. 14. The owner of personal property removing from one county to another between the first day of March 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 March and the first day of July shall list the property owned by him on the first day of March 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.

SEC. 15. Personal property shall be listed in the manner following: First, every person of full age and sound mind, being a resident of this state, shall list all his moneys, shares of stock of joint stock or other companies (when the property of such company is not assessed in the state), franchises, royalties and other personal property; second, he shall also list separately as agent, and in the name of his principal, all personal property in his possession or under his control belonging to his principal who is a nonresident of the State of Washington or of the county where such personal property is situated; third, the property of a minor child shall be listed by his guardian or by the person having such property in charge; fourth, the property of an idiot or lunatic, by the person having charge of such property; fifth, the property of a person for whose benefit it is held in trust by the trustee of the estate of the deceased person, or by the executor or administrator; sixth, the property of corporations whose assets are in the hands of receivers, by such receivers or their agents; seventh, the property of a body politic or corporate, by the president or proper agent or officer thereof; eighth, the property of a firm or company, by a partner or agent thereof; ninth, money and property in litigation, in possession of any county officer, must be assessed to the custodian thereof, and the taxes thereon paid by the custodian thereof under the direction of the court.

Listing of
personalty.

Who shall
list.

Resident,
agent,
guardian,
trustee,
executor,
adminis-
trator,
receiver,
corporations,
partnership,
custodian
of property
in litigation.

SEC. 16. Personal property, except such as is required in this act to be listed and assessed otherwise, shall be listed and assessed in the county where it is situated. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or place where his business is carried on.

Personalty
listed and
assessed—
where.

SEC. 17. The personal property of automobile transportation companies owning, controlling, op-

Personalty of motor vehicle transportation companies.

erating or managing any motor propelled vehicle used in the business of transporting persons and/or property for compensation over any public highway in this state between fixed termini or over a regular route, shall be listed and assessed in the various counties where such vehicles are operated, in proportion to the mileage of their operations in such counties. All vessels of every class which are by law required to be registered, licensed or enrolled, must be assessed and the taxes thereon paid only in the county of their actual situs: *Provided*, That such interest shall be taxed but once. All boats and small craft not required to be registered must be assessed in the county of their actual situs.

Vessels requiring registration.

Vessels not required to be registered.

Personalty of gas, electric and water companies.

SEC. 18. The personal property of gas, electric and water companies shall be listed and assessed in the town or city where the same is located. Gas and water mains and pipes laid in roads, streets or alleys, shall be held to be personal property.

Personalty of road and bridge companies.

SEC. 19. The personal property of plank road, gravel road, turnpike or bridge companies, shall be listed and assessed in the county, town or city where the same is located, and the road or bridge shall be held to be personal property.

Personalty of owner not residing on farm.

SEC. 20. When the owner of live stock 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 farm or orchard products held in storage on March 1st in a private or public warehouse in the county where grown or produced, the title and ownership of which on said date is in the farmer, orchardist or landowner producing the same, shall be listed and assessed to the owner thereof in the taxing districts where grown or produced. If such products have been sold on March 1st they shall be listed and assessed to the pur-

Farm or orchard products in storage.

chaser in the taxing district wherein they are held in storage on said date.

SEC. 21. In all questions that may arise under this act as to the proper place to list personal property, or where the same cannot be listed as stated in this act, if between several places in the same county, or between different counties, or places in different counties, the place for listing and assessing shall be determined and fixed by the tax commission; and when fixed in either case shall be as binding as if fixed by this act.

Question as to proper place to list personalty.

Tax commission to determine.

SEC. 22. Every person required by this act to list property shall make out and deliver to the assessor, when required, a statement, verified by his oath, of all the personal property in his possession or under his control, and which, by the provisions of this act, he is required to list for taxation, either as owner or holder thereof, or as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor; no person shall be required to list for taxation in his statement to the assessor any share or portion of the capital stock, or of any of the property of any company, association or corporation, which such person may hold in whole or in part, where such company, being required so to do, has listed for assessment and taxation its capital stock and property with the tax commission, or as otherwise required by law.

List made under oath.

Stocks omitted when otherwise listed.

SEC. 23. The tax commission shall from time to time prescribe suitable blank forms of detail and assessment lists or schedules, to be used by the assessors for the listing and assessment and equalization of property, and upon which shall be entered by the assessor, or by the owner or holder, the agent or attorney, the partner, trustee, assignee, receiver, guardian, executor or administrator, or by the president, secretary or principal accounting officer of any company or corporation, a full, true and accurate statement or listing of all property, real and

Blank forms of detail and lists prescribed by tax commission.

personal, as being owned, held or controlled as aforesaid, and as in such detail list directed, with any and all other property that may not be specified therein, if any such there be, that may be liable to assessment and taxation, and including all property that may or shall be deducted therefrom under exemptions. Such listing shall be verified under the oath of the owner or holder of any such listed property or by the duly authorized agent making the same, on the blank form of affidavit prescribed, and the true and fair value of such property having been determined and fixed by the assessor, fifty per cent of such valuation shall be entered opposite each and every item as therein listed and verified, but to which detail and assessment list may and shall be added by the assessor or his deputy, any and all other taxable property that may at any time be thereafter created or discovered, not appearing therein, so that no property shall escape assessment and taxation.

Assessor may add to list other taxable property.

Assessor may examine person making list under oath.

Refusal to answer.

Assessor may list.

Consigned goods.

SEC. 24. When the assessor shall be of opinion that the person listing property for himself or for any other person, company or corporation, has not made a full, fair and complete list of such property, he may examine such person under oath in regard to the amount of the property he is required to list, and if such person shall refuse to answer under oath, and a full discovery make, the assessor may list the property of such person, or his principal, according to his best judgment and information.

SEC. 25. Whoever owns, or has in his possession or subject to his control, any goods, merchandise, grain or produce of any kind, or other personal property within this state, with authority to sell the same, which has been purchased either in or out of this state, with a view to being sold at an advanced price or profit, or which has been consigned to him from any place out of this

state for the purpose of being sold at any place within the state, shall be held to be a merchant, and when he is by this act required to make out and to deliver to the assessor a statement of his other personal property, he shall state the value of such property pertaining to his business as a merchant. No consignee shall be required to list for taxation the value of any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property nor any profit to be derived from its sale. The stock of nurserymen, growing or otherwise, shall be listed and assessed as merchandise.

Consignee
not to list if
no interest.

Nursery
stock to
be listed.

SEC. 26. Every person who purchases, receives or holds personal property of any description for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials with the view of making gain or profit by so doing shall be held to be a manufacturer, and he shall, when required to, make and deliver to the assessor a statement of the amount of his other personal property subject to taxes, also include in his statement the value of all articles purchased, received or otherwise held for the purpose of being used in whole or in part in any process or processes of manufacturing, combining, rectifying or refining. Every person owning a manufacturing establishment of any kind and every manufacturer shall list as part of his manufacturer's stock the value of all engines and machinery of every description used or designed to be used in any process of refining or manufacturing except such fixtures as have been considered as part of any parcel of real property, including all tools and implements of every kind, used or designed to be used for the first aforesaid purpose: *Provided, however,* That all ore or metal

Manufactur-
er
defined.

Personalty
listed by
manufactur-
er.

Fixtures,
tools and
implements
excepted.

Ore or metal shipped from another state to smelter or refining works of this state not taxable.

Agent or corporation to make list.

Non-compliance assessor to make.

Bank stock ; where listed.

Shares assessed ; amount exempt.

Deductions.

shipped from without this state to any smelter or refining works within this state while in process of reduction or refinement and for thirty days after the completion of said reduction or refinement, shall be considered and held to be property in transit and nontaxable.

SEC. 27. The president, secretary or principal, accounting officer or agent of any company or association, whether incorporated or unincorporated, except as otherwise provided for in this act, shall make out and deliver to the assessor a sworn statement of its property, setting forth particularly— First, the name and location of the company or association; second, the real property of the company or association, and where situated; third, the nature and value of its personal property. The real and personal property of such company or association shall be assessed the same as other real and personal property. In all cases of failure or refusal of any person, officer, company or association to make such return or statement, it shall be the duty of the assessor to make such return or statement from the best information he can obtain.

SEC. 28. All the shares of stock in a bank, whether of issue or not, existing by authority of the United States or of the state, and located within the state, shall be assessed to the respective owners thereof in the city, town or other taxing district where such bank is located, and not elsewhere, in the assessment of all state, county, city, town and other taxing district taxes imposed and levied in such place, whether such owner is a resident of said city, town or other taxing district or not; all such shares shall be assessed at fifty per cent of their full and fair value in money on the first day of March in each year, first deducting therefrom the proportionate part of the assessed value of the real property belonging to the bank less any incumbrance thereon, and the person or corporations who

appear from the records of the banks to be owners of shares at the close of the business day next preceding the first day of March in each year shall be taken and deemed to be the owners thereof for the purposes of this section.

Who deemed owners of shares.

SEC. 29. Every such bank shall pay to the county treasurer, or other person authorized to collect the taxes of the state, county, city, town or other taxing district in which the same is located, at the time in each year when other taxes assessed in the said state, county, city, town or other taxing district become due, the amount of the tax so assessed in each year upon the shares in such bank. If such tax is not so paid, such bank shall be liable for the same.

Payment by bank of tax assessed upon shares.

SEC. 30. The shares of such banks shall be subject to the tax paid thereon by the bank or by the officers thereof, and the bank and the officers thereof shall have a lien on all the shares in such bank and on all the rights and property of the shareholders in the corporate property for the payment of said taxes [taxes,] which lien may be foreclosed by a similar proceeding as under chattel mortgages, and the said tax, with interest thereon at the rate of fifteen per cent per annum from the day when the tax became due, together with a reasonable attorney's fee, may be recovered as in a civil action brought by the treasurer of such county.

Tax paid a lien on shares.

Bank may foreclose.

SEC. 31. The cashier of every such bank shall make and deliver to the assessor of the county in which such bank is located, on or before the fifteenth day of March in each year, a statement verified by the oath of such cashier showing the name of each shareholder, with his residence and the number of shares belonging to him at the close of the business day next preceding the first day of March, as the same then appeared on the books of said bank. If the cashier fails to make such statement,

List of shareholders: cashier to make for assessor.

said assessor shall forthwith, upon such failure, obtain a list of shareholders, with the residence of and number of shares belonging to each.

Foreign banks.

SEC. 32. Foreign banks doing business in this state and having no fixed amount of capital paid in and used permanently in the conduct of such business shall be assessed on an amount equal to a general average of money used as exhibited by daily or monthly balance sheets during the year preceding the time of rendering such tax list to the assessor. If such bank shall refuse to make such return of capital as above provided, then the assessor shall proceed to make an arbitrary assessment, which shall be as fair and as equable as he may be able to make from the best information he possesses.

Basis of assessment.

Refusal of bank to make return.

How assessed.

Lands sold by U. S., state or municipal corporation listed to contractee.

SEC. 33. A contract for the purchase of real property belonging to the United States, the state, or any county or municipality, shall for purposes of taxation be considered as personal property of the person holding the same, and no deed of the property described in such contract shall ever be executed and delivered by the state or any county or municipality until all taxes assessed against such contract and local assessments assessed against the land described therein are fully paid.

Considered personal property.

Delinquent taxes; payment condition to delivery of deed.

Improvements on public lands personal property.

SEC. 34. The assessor must assess all improvements on public lands as personal property until the settler thereon has made final proof. After final proof has been made, and a certificate issued therefor, the land itself must be assessed, notwithstanding the patent has not been issued.

When assessed as realty.

Railroad and telegraph companies.

SEC. 35. The tax commission shall make an annual assessment of the operating property of all railroad companies and of the property of all telegraph companies within this state, for the purpose of levying and collecting taxes thereon for state, county and other purposes as hereinafter provided.

Annual assessment by tax commission.

SEC. 36. For the purposes of sections 35 to 49, inclusive, of this act, the following provisions and definitions are made:

1. The term "commission," without other designation, means the tax commission.

Definitions.

"Commission" defined.

2. Any person, copartnership, association, company or corporation owning or operating a railroad in this state, or owning or operating any station, depot, terminal or bridge for railroad purposes, as owner or lessee or otherwise, shall be deemed a railroad company within the meaning of said sections.

Railroad company defined.

3. Any person, copartnership, association, company or corporation owning or operating any telegraph or cable line in this state, with appliances for the transmission of messages and engaged in the business of furnishing telegraph service for compensation, as owner or lessee or otherwise, shall be deemed a telegraph company within the meaning of said sections.

Telegraph company defined.

4. The term "property of the railroad company," as used in this act, shall include all franchises, rights of way, road beds, tracks, terminals, rolling stock equipment and all other real and personal property of such company, used or employed in the operation of the railroad or in conducting its business, and shall include all title and interest in said property, as owner, lessee or otherwise. Real property not adjoining its tracks, stations or terminals, and real property not used in the operation of the railroad is excepted and shall be assessed in the same manner as like property of individuals.

"Property of the railroad company" defined.

Real property excepted.

5. The term "property of a telegraph company," as used in this act, shall include all franchises, rights of way, poles, wires, cables, devices, appliances, instruments, equipment and all other real and personal property of such company used or employed in the operation of the company or in

"Property of a telegraph company" defined.

conducting its business, and shall include all title and interest in such property as owner, lessee or otherwise.

Notice for taxation purposes to railroad and telegraph companies.

6. A railroad company operating a railroad in this state, and a telegraph company operating a telegraph line or lines in this state, shall be the representative of every title and interest in the property of the railroad or telegraph company, as the case may be, as owner, lessee or otherwise, and notice to the operating company shall be notice to all interests in the railroad or telegraph property for the purpose of taxation. The assessment and taxation of the property of the railroad or telegraph company, as the case may be, in the name of the owner, lessee or operating company shall be deemed and held an assessment and taxation of all the title and interest in such property of every kind or nature.

"General property of the state" defined.

7. The term "general property of the state" shall be deemed to include all real and personal property appearing upon the assessment rolls and tax rolls throughout the state, upon which the state, county and local taxes are levied and collected, with such changes and corrections made by the tax commission as hereinafter provided.

"Railroad" and "railroad company" defined.

8. The word "railroad" or the words "railroad company," wherever they occur in said sections, shall be considered for all purposes of assessment and taxation, as including every kind of street railway, suburban railroad, or interurban railroad, person, copartnership, association, company or corporation, whether its line of railroad be maintained either at the surface, or above or below the surface of the earth, or by whatever power its vehicles are transported.

Powers of commission. Access to books and records.

SEC. 37. The commission shall have access to all books, papers, documents, statements and accounts on file or of record in any of the depart-

ments of the state. It shall have like access to all books, papers, documents, statements and accounts on file or of record in counties, cities, towns, townships and taxing districts, and the officers thereof shall, in form prescribed by said commission, make returns to it of all information which may be called for by the commission. Said commission shall have the power, by a summons signed by a member of said commission, and served in a like manner as a subpoena issued from courts of record, to compel witnesses to appear and give evidence, and to produce books and papers. Any member of the commission or the secretary thereof, or any employee officially designated by the commission, is authorized to administer oaths to witnesses. The attendance of any witness may be compelled by attachment issued out of any superior court upon application to said court by any member of said commission, upon a proper showing that such witness has been duly served with a summons, and has refused to appear before the said commission. In case of the refusal of a witness to produce books, papers, documents or accounts, or to give evidence on matters material to the hearing, said commission or any member thereof may institute proceedings in the proper superior court, to compel such witness to testify, or to produce such books or papers, and to punish him for the refusal. All summons and process issued by such commission shall be served by the sheriff of the proper county, and such service certified by him to said commission, without any 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. The records, books, accounts and papers of any railroad or tel-

Officers of taxing districts to make returns on prescribed forms.

Summons.

Administer oaths.

Compel attendance of witnesses.

Produce records.

Contempt.

Service of process.

Compensation of witness.

Access to records of railroad and telegraph companies.

egraph company shall be subject to visitation, investigation and examination by said commission, or any employee thereof officially designated by said commission.

Depositions.

SEC. 38. The commission, in any matter material to the valuation, assessment or taxation of the property of a railroad or telegraph company, may cause the deposition of witnesses residing without the state or absent therefrom, to be taken upon notice to the company interested, in like manner as the depositions of witnesses are taken in civil actions in the superior court.

Reports of companies.

SEC. 39. Every railroad company or telegraph company operating a railroad or a telegraph line or lines in this state shall, between the first day of January and the first day of April in each year, under the oath of the president or other chief officer, and the secretary, treasurer, auditor or superintendent, of such company, make and file with the commission, in such form as the commission may prescribe, reports containing the following facts:

Contents of reports.

Name.

1. The name of the company.

Nature of company where and when organized.

2. The nature of the company, whether a person, copartnership, association, company or corporation, and under the laws of what state or country organized, the date of original organization, date of reorganization, consolidation, or merger, with specific reference to laws authorizing the same.

Office.

3. The location of its principal office.

4. The place where its books, papers and accounts are kept.

Officers.

5. The name and postoffice address of the president, secretary, treasurer, auditor, superintendent, general manager, counsel, directors and all other general officers.

6. The name and postoffice address of the chief officer or managing agent of the company in the

state of Washington, and of all other general officers residing in this state.

7. The total number of shares of capital stock. Capital stock.

8. The par value of the shares of capital stock, for the whole system, showing separately: (1) Amount authorized; (2) amount issued; (3) amount outstanding; (4) the dividends paid thereon. Par value of stock.

9. The market value of the shares of capital stock for the whole system, on the dates and for the periods the commission may request or specify, but the average market value, as near as may be, of said shares shall be given at least for one year ending the thirty-first day of December preceding. Market value of stock.

10. If such capital stock has no market value, the actual value on the dates and for the periods designated by the said commission. Actual value of stock.

11. The funded debt of the company for the whole system, and a detailed statement of all series of bonds, debentures and other securities, forming part of the funded debt, at par value, with date of issue, date of maturity, rate of interest, and interest paid. Funded debt.

12. The market value of each series of funded debt for the whole system, on the dates and for the periods designated by said commission; and if the whole, or a part, of such funded debt has no market value, then the actual value thereof for such periods and such dates as the commission may specify, but the average market value, as near as may be, of each series of funded debt shall be given at least for one year ending the thirty-first day of December preceding. Value of funded debt.

13. Such a general description of the real property of the company, owned or operated in the state of Washington, as would be sufficient in a conveyance thereof, under a judicial decree directing a sale Real property description.

for taxes, to vest in the grantee all title and interest in and to said property.

Description
of personalty.

14. A like description of the personal property, including moneys and credits, held by the company as a whole system, and also the part thereof appor- tioned to the line or lines in this state.

Securities
held in
trust.

15. A statement in detail of all capital stock, bonds or other securities of such company, owned by or held in trust for the company, and the capital stock, bonds, and other securities of other persons, companies or corporations, owned by or held in trust for it, and the par value, and the market or actual value of the same.

Reports of
directors.

16. The annual reports of the board of direc- tors, or other officers to the stockholders of the com- pany.

17. Such other facts and information as said commission may require, in the form of returns pre- scribed by it.

Railroad to
file reports.

Contents :

Every company operating a railroad in this state shall also file reports containing the following facts :

Mileage
within and
without
state.

1. The whole length of the railroad system op- erated by the company, and the length of the line in this state, whether operated as owner, lessee or otherwise. The length of the line owned and the length of the line operated for the whole system in this state shall be separately reported.

Gross
earnings :
Income
within and
without
state.

2. The entire gross earnings of the railroad company from operation, income from operation, and income from other sources for the whole sys- tem, and in this state, and the disposition made of such income.

Gross
earnings in
state.

3. The entire gross earnings of such company in the state of Washington, for each and every month, for each calendar year, ending on the 31st day of December.

4. Duplicate of the annual reports made to the interstate commerce commission, to the department of public works in this state, and to the railway commissioners or state officers or boards of other states in or through which the line of said railroad is operated.

Duplicate of reports to other state and federal regulatory bodies.

Every telegraph company operating a telegraph line or lines in this state shall also file reports containing the following facts:

Telegraph companies to file reports.

1. The description and true value and assessed value of real property within and without the state and the gross and net income therefrom if the company claims any deduction in the value of its property on account thereof.

Description and value of realty within and without state.

2. A detailed description of all capital stock, bonds, mortgages, securities, credits and other personal property, if any, with the value thereof, owned by the company which is not used or employed in the business and is claimed to be exempt in the valuation of its property for taxation under this act.

Description and value of personality.

3. Every such company shall also report:

Length of lines of poles.

(a) The whole length of the lines of poles, single wire of the entire system and separately in this state.

(b) The length of wire underground and on buildings of the entire system and in this state.

Wire underground and on buildings.

(c) The length of wire and cable submarine for the entire system and in this state.

Wire and cable submarine.

(d) The number of miles of all wires and cables of the entire system and the miles of all wires and cables in this state.

Wires and cables.

(e) The number of offices for the entire system and the number of offices in this state.

Number of offices.

(f) The number of messages received and transmitted for the entire system and the number received and transmitted in this state.

Messages received and sent.

Earnings and income.

4. The entire gross earnings of the company from operation, expenses of operation, net earnings from operation and the income from other sources for the whole system and in Washington, and the disposition made of such net earnings and income.

5. Such other facts or information as the company may deem material upon the question of the taxation of its property in this state.

Corporation or company controlling. Operating company to report as commission requires.

6. Any company, association or corporation owning all or a majority of the capital stock of the company operating in this state or having practical control of any such company may be required to make report of such facts and information specified in this section as may be deemed necessary by the commission to a correct valuation and assessment of the property of such operating company.

Blanks supplied by commission.

Blanks for making the above reports shall be furnished to such railroad and telegraph companies by said commission except for the copies of the reports required under the provisions of subdivision sixteen of this section and the duplicates of reports to the interstate commerce commission, to the department of public works in this state and to the railway commissioners or state officers or boards of other states required of railway companies. In case any company refuses or neglects to furnish any information requested, the commission shall inform itself the best it may on the matters necessary to be known, in order to discharge its duties with respect to the valuation and assessment of the property of such company.

Failure of company to furnish information.

Telegraph company property taxed as personalty.

SEC. 40. The property of a telegraph company, as defined in paragraph 5 of section 36, subject to taxation under the provisions of this act, is declared to be personal property and the place of assessment and taxation of such property is fixed at the capital of the state.

Place of assessment.

SEC. 41. If any railroad or telegraph company or its officers or agents, shall refuse or neglect to make any reports required by this act, or said commission, or shall refuse or neglect to permit an inspection and examination of its records, books, accounts or papers when requested by said commission, or shall refuse or neglect to appear before the commission in obedience to a summons such company shall be estopped to question or impeach the action or determinations of the commission upon any grounds not affecting the substantial justice of the tax.

Failure of companies to report.

Bars impeachment of commission's determinations.

SEC. 42. No telegraph company shall be allowed in any action or proceeding to question the amount or valuation of its property as assessed by the commission, unless such company shall have made and filed with such commission a full, true and complete report of the facts and information prescribed by section 36 of this act, and called for by the commission thereunder: *Provided*, The refusal or neglect of such company to file the report in time may, on application of the company and for good cause shown, be excused by the commission on condition that such company shall make a full and complete report of all facts and information mentioned in said section 36 within fifteen days after notice by mail of the amount of the preliminary valuation of the property of such company, and shall appear before the commission before the time of the final hearing and make a full disclosure of all property liable to assessment and taxation under this act and show the value of such property to the satisfaction of the commission.

Telegraph company may not question valuation if report not filed.

Extension of time for filing report.

Conditions.

SEC. 43. The commission, between the first day of March and the first day of June, in each year, shall, according to its best knowledge and judgment, ascertain and determine the value of the property of each railroad company within this state. The

When commission ascertains value of property.

Hearings.

commission, between the first day of April and the first day of July, in each year, shall, according to its best knowledge and judgment, ascertain and determine the value of the property of each telegraph company within the state. Every such railroad company shall be entitled on its own motion, to a hearing and to present evidence before such commission, at any time between the first day of April and the first day of May, relating to the value of the property of such company, or to the value of the general property in the state. Every such telegraph company shall be entitled on its own motion, to a preliminary hearing and to present evidence before said commission at any time between the first and fifteenth days of June, relating to the value of the property of such company, or to the value of the general property in the state. On request in writing for such hearing or presentation, the commission shall appoint a time and place therefor, within the respective periods aforesaid, the same to be conducted in such manner as the commission shall direct. Such hearing shall not impair or affect the right to a further hearing before the state board of equalization, as hereinafter provided. The value of property of railroad and telegraph companies for assessment shall be made as of the same time, on the same basis and in like manner, as near as may be as the value of the general property of the state, is ascertained and determined.

Further hearing before board of equalization.

Basis of assessment.

Assessment rolls.

Railroad company property.

SEC. 44. The commission shall prepare assessment rolls and place thereon, after the name of each railroad company assessed, the general description of the property of such railroad company, which shall include its real property, rights of way, tracks, stations, terminals, appurtenances, rolling stock, equipment, franchises and all other real and personal property of such company, which shall be

deemed and held to include the entire property and franchises of such railroad company within the state, and all title and interest therein. The commission shall prepare assessment rolls and place thereon, after the name of each telegraph company assessed, the following general description of the property of such company, to-wit: real property, rights of way, poles, wires, cables, devices, appliances, instruments, franchises and all other real and personal property of such company, which shall be deemed and held to be the entire property and franchises of such company within the state, and all title and interest therein. For the purpose of determining the value of the property of each railroad and telegraph company appearing on the assessment rolls, the commission may, if deemed necessary, view and inspect the property of such company, and shall consider the reports filed in compliance with this act, and the reports and returns of the company filed in the office of any officer of this state, and such other evidence or information as may have been taken or obtained bearing upon the value of the property of the company assessed. In case of railroad or telegraph companies which own or operate railroad or telegraph lines lying partly within and partly without the state, the said commission shall only value and assess the property within this state. In determining the value of the portion within the state, the commission shall take into consideration the value of the entire system, the mileage of the whole system, and of the part within this state, together with such other information, facts and circumstances as will enable the commission to make a substantially just and correct determination. When the value of the property of a railroad or telegraph company within this state shall have been ascertained and determined, the amount thereof shall be entered upon said assess-

Telegraph
company
property.

Determining
value of
property.

Only, prop-
erty in
state
valued and
assessed.

Value of
entire sys-
tem factor
in assessing.

Entry of
value upon
assessment
rolls.

ment rolls, opposite the name of the company, and shall be and constitute the valuation of the entire property of such railroad or telegraph company within this state, for the levy of taxes thereon, subject to revision and correction by the state board of equalization as hereinafter provided. Upon the completion of such assessment, the commission shall give notice by mail to each railroad and telegraph company assessed, of the amount of its assessment as entered upon such rolls.

Notice of
assessment.

Sessions of
commission.

SEC. 45. In making the investigation and holding the hearings provided for in this act, the commission may hold its sessions at such times and in such places throughout the state as it may deem proper or necessary for the convenient performance of its duties, and may adjourn from time to time and from place to place.

Equalization
of assess-
ment.

SEC. 46. The assessment rolls of railroad and telegraph companies 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 any railroad or telegraph company interested shall have the right to appear and be heard as to the assessment of the property of such company, and as to the value and assessment of the general property of the state, and the said board of equalization may, on application or of its own motion, correct the valuation or assessment of the property of such company, 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 assessed valuation of the property of any railroad or telegraph company as it appears on such rolls, shall not be increased without notice to the company, by registered letter, that such increase is contemplated, and fixing a time for a hearing in relation thereto.

SEC. 47. Upon the completion of the equalization of the property of railroad companies and other property in the state it shall be the duty of the commission to apportion the value of the operating properties of each railroad company to the county or counties through or into which the lines thereof may extend, according to the classification and value thereof, in such proportion to the entire value thereof, as the length of the line in each county may bear to the entire length of line within the state, which valuation, together with the description of the railroad property assessed, giving the name of the company and the length of line in said county, shall be certified by the commission, to the county assessor of the proper county. The county assessor shall in like manner distribute the value so certified to him, to the several taxing districts in his county entitled to a proportionate value of the operating property of such railroad; and each assessment so apportioned shall be placed upon the tax rolls of such county and the taxes extended against the same as against other property in said county and taxing districts.

Apportionment to counties of value of railroad property.

County assessor to distribute value.

SEC. 48. Upon the completion of the equalization of the property of telegraph companies and other property in the state, it shall be the duty of the commission to apportion the value of the properties of such telegraph companies to the county or counties into which the lines thereof may extend, according to the value thereof, in such proportion to the entire value as the length of line in each county may bear to the entire length of line within the state, computed on a wire mileage basis, which valuation, together with a description of the property assessed, giving the name of the company, the length of line and wire mileage in said county, shall be certified by said commission to the county assessor of the proper county. The county assessor

Apportionment to counties of value of telegraph property.

Distribution
of value by
county
assessor.

shall in like manner distribute the value so certified to him to the several taxing districts in his county entitled to a proportionate value thereof, and each assessment so apportioned shall be placed upon the tax rolls of said county, and the taxes extended against the same as against other property in said county and taxing districts.

Operating
property of
railroads.

SEC. 49. In making the assessments of the operating property of railroads, and in the apportionment of the values and the taxation thereof, as hereinbefore provided, all land occupied and claimed exclusively as the right of way for railroads, with all the tracks, and substructures and superstructures which support the same, together with all side tracks, second tracks, turn-outs, station houses, depots, round houses, machine shops, or other buildings belonging to the road, used in the operation thereof, without separating the same into land and improvements, shall be assessed and taxed as real property. And the rolling stock and other movable property belonging to any railroad company shall be considered as personal property and shall be assessed and taxed as such: *Provided*, That all of the operating property of street railroads shall be assessed and taxed as personal property.

What
realty.

What
personalty.

Street
railroads
all operating
property is
personalty.

Annual
return by
telephone
and electric
companies
to county
assessor.

Contents.

SEC. 50. Any person, company, power company or corporation using or operating a telephone, electric line or electric light line in this state shall annually, in the month of March, return to the county assessor a map and a schedule or statement, under oath, as follows: First, the amount of capital stock authorized and the number of shares into which said capital stock is divided; second, the amount of capital stock paid up; third, the market value, or if no market value, then the actual value of the shares of stock; fourth, the total amount of all indebtedness, except current expenses for operating the line; fifth, the length of the line operated

in each county, and the total length in the state; sixth, the total assessed valuation of its tangible property in this state. Such schedule shall give the date, character, extent and value of such franchise, the gross income, the number of poles per mile, the number of wires, and every electric light company shall give the kind of lights and the number of each kind supplied, the location and value of the electric plant, whether the ground is owned or leased, and if leased, the owner's name, and the value of the plant separate from such ground. Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the tax commission, and with reference to amounts and values on the first day of March of the year for which the return is made, and it shall be the duty of the county assessor to transmit a copy of such schedule to the tax commission on or before the first Monday in July of each year. All property, real and personal, owned by such person, company or corporation and situated in this state must be listed and assessed for taxation and shall be subject to the same levies as the property of individuals and the same rules that govern other companies and corporations.

Forms prescribed by commission.

County assessor to transmit schedule to company.

Listing and assessment:

Rules governing.

SEC. 51. If any person or corporation shall give a false or fraudulent list, schedule or statement required by this act, or shall fail or refuse to deliver to the assessor, when called on for that purpose, a list of the taxable personal property which he is required to list under this act, he or it shall be liable to a penalty of not less than ten dollars nor more than two thousand dollars, to be recovered in any proper form of action in the name of the state of Washington on the complaint of any person, such fine, when collected, to be paid into the county treasury to the credit of the current expense fund.

Penalty for giving false or fraudulent list or failing to list taxable personalty.

SEC. 52. All property shall be assessed fifty per cent of its true and fair value in money. In

All property assessed 50% of true value.

Ascertain-
ment of
value.

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 same shall be valued at such price as such property, including the mine or quarry, would sell at a fair, voluntary sale for cash. Taxable leasehold estates shall be valued at such price as they would bring at a fair, voluntary sale for cash.

True cash
value
defined.

Land
improve-
ments.

Crops.

Mines and
quarries.

Leaseholds.

County
assessor
shall outline
plat of
irregular
subdivided
tracts.

Notice to
owner for
surveying
and platting.

When new
survey not
necessary.

SEC. 53. In all cases of irregular subdivided tracts or lots of land other than any regular government subdivision the county assessor shall outline a plat of such tracts or lots and notify the owner or owners thereof with a request to have the same surveyed by the county engineer, and cause the same to be platted into numbered (or lettered) lots or tracts; *Provided, however,* That where any county has in its possession the correct field notes of any such tract or lot of land a new survey shall not be necessary, but such tracts may

be mapped from such field notes. In case the owner of such tracts or lots neglects or refuses to have the same surveyed or platted, the county assessor shall notify the board of county commissioners in and for the county, who may order and direct the county engineer to make the proper survey and plat of the tracts and lots. A plat shall be made on which said tracts or lots of land shall be accurately described by lines, and numbered (or lettered), which numbers (or letters) together with number of the section, township and range shall be distinctly marked on such plat, and the field notes of all such tracts or lots of land shall describe each tract or lot according to the survey, and such tract or lot shall be numbered (or lettered) to correspond with its number (or letter) on the map. The plat shall be given a designated name by the surveyor thereof. When the survey, plat, field notes and name of plat, shall have been approved by the board of county commissioners, the plat and field notes shall be filed and recorded in the office of the county auditor, and the description of any tract or lot of land described in said plats by number (or letter), section, township and range, shall be a sufficient and legal description for revenue and all other purposes.

Failure of owner to plat.

County engineer to survey and plat.

Plat named.

Plat and field notes to be filed with county auditor.

SEC. 54. The assessor shall list all real property according to the largest legal subdivision as near as practicable. The assessor shall make out in the plat and description book in numerical order a complete list of all lands or lots subject to taxation, showing the names and owners, if to him known and if unknown, so stated; the number of acres and lots or parts of lots included in each description of property and the value per acre or lot; *Provided*, That the assessor shall give to each tract of land where described by metes and bounds a number, to be designated as Tax No. —, which

Listing and description of realty by assessor.

Tracts numbered.

said number shall be placed on the tax rolls to indicate that certain piece of real property bearing such number, and described by metes and bounds in the plat and description book herein mentioned, and it shall not be necessary to enter a description by metes and bounds on the tax roll of the county, and the assessor's plat and description book shall be kept as a part of the tax collector's records; *And provided, further,* That the board of county commissioners of any county may by order direct that the property be listed numerically according to lots and blocks or section, township and range, in the smallest platted or government subdivision, and when so listed the value of each block, lot or tract, the value of the improvements thereon and the total value thereof, including improvements thereon, shall be extended after the description of each lot, block or tract, which last extension shall be in the column headed "Total value of each tract, lot or block of land assessed with improvements as returned by the assessor." In carrying the values of said property into the column representing the equalized value thereof, the county assessor shall include and carry over in one item the equalized valuation of all lots in one block, or land in one section, listed consecutively, which belong to any one person, firm or corporation, and are situated within the same taxing district, and in the assessed value of which the county board of equalization has made no change. Where assessed valuations are changed, the equalized valuation must be extended and shown by item.

Numerical listing.

Extension of equalized valuation.

Bond of assessor.

SEC. 55. Every person elected or appointed to the office of assessor shall file with the board of county commissioners, within the time provided by law, his bond, payable to the state of Washington, with good and sufficient surety, to be approved by the said board, in the penal sum to be fixed by

the board of county commissioners, conditioned that he will diligently, faithfully and impartially perform the duties enjoined on him by law; and he shall, moreover, take and subscribe an oath that he will, according to the best of his judgment, skill and ability, diligently, faithfully and impartially perform all the duties enjoined on him by this act; and if any person so elected or appointed fails to give bond or fails to take the oath required within the time prescribed, such failure shall be deemed a refusal to serve.

Oath of office.

SEC. 56. Any assessor who deems it necessary, to enable him to complete the listing and the valuation of the property of his county within the time prescribed by law, may appoint one or more well qualified citizens of his county to act as his assistants or deputies and assign them to such portion of his county as he thinks proper; and each assistant so appointed shall, under the direction of the assessor, after taking the required oath, perform all the duties enjoined upon, vested in or imposed upon assessors by the provisions of this act; and each of such deputies shall receive for his services while actually employed in such work the sum which may be designated and allowed by the board of county commissioners; *Provided*, That no assessor shall appoint any deputy unless the same be actually necessary, and then for no longer time than may be actually needed: *Provided, further*, That the county commissioners may limit the number of deputies to be employed by the assessor: *Provided, further*, That the assessor may with the consent of the county commissioners appoint one or more expert assistants in the valuation of any particular class of property in the county, which assistants need not be residents of said county.

Deputies.

Compensation.

Tenure of office.
Number of deputies.

Experts.

SEC. 57. For the purpose of instruction on the subject of taxation, the county assessors of the state

County assessors.

Annual meeting with commission.

Expenses in attending.

When assessor shall list property.

Data required.

Lists shall be verified.

Lists: How made.

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 the third Monday of January of each year. Each assessor shall be paid by the county of his residence his actual expenses in attending said 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 February 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 even numbered 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 real property listed for taxation and shall enter fifty per cent of the value thereof, including fifty per cent of the value of all improvements and structures thereon, opposite each description of property. 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 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. •

SEC. 58. The assessor shall call at the office, 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 accordance with the provisions of this act; and every person so required shall enter a true and correct statement of such property in the form prescribed, which statement shall be signed and verified by 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 of the same in his books: *Provided*, If any property is listed or assessed on or after the fourth Monday 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.

Verification required.

Amendment of list.

Failure to visit person. Assessment valid.

SEC. 59. The assessor, upon his own motion, or upon the application of any taxpayer, shall enter in the detail and assessment list of the current year, any property shown to have been omitted from the assessment list of any preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessor shall determine from the preceding year, and such valuation shall be stated in a separate line from the valuation of the current year.

Listing omitted property.

SEC. 60. If any person required by this act to list property shall be sick or absent when the assessor calls for a list of his property, the assessor shall leave at the office, or usual place of residence or business of such person, a written or printed notice requiring such person to make out and leave at the place named by said assessor, on or before some convenient day named therein, the statement or list required by this act. The date of leaving such notice and the name of the person required to list the property, shall be noted by the assessor in his assessment book.

Sick or absent persons.

Notice to list property.

List of sick or absent persons.

Failure to
obtain
list.

Assessor
shall list
property.

Assessor
may admin-
ister oaths.

May exam-
ine upon
oath.

Assessor to
report to
county
board of
equalization
failure of
owner to
make state-
ment.

Taxing
and road
districts to
be entered
in roll.

SEC. 61. In every case where any person whose duty it is to list personal property for taxation has refused or neglected to list the same when called on by the assessor for that purpose, or to take and subscribe an oath in regard to the truth of his statement of personal property, or any part thereof, when required by the assessor, the assessor shall enter opposite the name of such person, in an appropriate column, the words "refused to list," or "refused to swear," as the case may be; and in every case where any person required to list property for taxation has been absent or unable from sickness to list the same, the assessor shall list the property of such person and enter opposite the name of such person, in an appropriate column, the words "absent or sick." The assessor is hereby authorized to administer oaths to all persons who, by the provisions of this act are required to swear, or whom he may require to testify in any case, and he may examine upon oath any person whom he may suppose to have knowledge of the amount or value of the personal property of any person refusing to list or to verify his list of personal property. The assessor shall report to the county board of equalization all cases where the owner or agent of property assessed was, at the time of assessment, either absent or sick, or refused to make a sworn statement in reference thereto.

SEC. 62. It shall be the duty of assessors, when assessing real or personal property, to designate the name or number of each taxing and road district in which each person and each description of property assessed is liable for taxes, which designation shall be made by writing the name or number of the districts opposite each assessment in the column provided for that purpose in the detail and assessment list. When the real and personal property of any person is assessable in several taxing districts

and/or road districts, the amount in each shall be assessed on separate detail and assessment lists, and all property assessable in incorporated cities or towns shall be assessed in consecutive books, where more than one book is necessary, separate from outside property and separately, and the name of the owner, if known, together with his postoffice address, placed opposite each amount.

Separate lists.

SEC. 63. The county commissioners of each county shall furnish the assessor with a map of the county, showing the boundaries of each taxing and road district therein named or numbered. And the board of county commissioners in fixing, changing or revising the boundaries of any road district or districts, shall, wherever practicable, make the boundaries of such road district or districts conform to the boundaries of the school district nearest coincident thereto, to the end that the several school and road districts in each county shall correspond in territory one with the other: *Provided*, That any road district may include more than one school district.

Map of taxing and road districts.

School and road districts to coincide.

SEC. 64. In all cases of failure to obtain a statement of personal property, from any cause, it shall be the duty of the assessor to ascertain 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, when requested, shall deliver to the person assessed a copy of the statement of property hereinbefore required, showing the valuation of the property so listed, which copy shall be signed by the assessor.

Failure to obtain list of personalty.

Copy of estimated list supplied: When.

SEC. 65. The assessor shall add up and note the amount of each column in his detail and assessment lists, which he shall have bound in book form. He shall also make, under proper headings, a tabular statement showing the footings of the several columns upon each page, and shall add and set down

Return of lists by assessor.

under the respective headings the total amounts of each column, which he shall attach to the highest numbered assessment book, and on the first Monday of July he shall file the same, properly indexed, with the clerk of the county board of equalization for the purpose of equalization by the said board. Such returns shall be verified by his affidavit, substantially in the following form:

Filed with county board of equalization.

State of Washington, _____ County, ss.

Form of verification.

I, _____, assessor of _____, do solemnly swear that the books No. 1 to No. _____, to the last of which this is attached, contain a correct and full list of all the real property (or personal property, as the case may be) subject to taxation in _____ county, so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case fifty per cent of the true and fair value of such property, to the best of my knowledge and belief, and that the footings of the several columns in said books, and the tabular statement returned herewith, are correct, as I verily believe.

_____, Assessor.

Subscribed and sworn to before me this _____ day of _____, 19 _____.

(L. S.) _____, Auditor of _____ County.

Failure to attach oath.

Provided, That the failure of the assessor to attach his certificate shall in nowise invalidate the assessment. After the same has been duly equalized by the county and state board of equalization, the same shall be delivered to the county assessor, who shall then extend the amount as levied by the state and county boards upon the said detail and assessment lists as by law provided.

Delivery of lists to assessor after equalization.

Correction of lists before equalization.

SEC. 66. If any person required to list property for taxation is prevented by sickness or absence from giving to the assessor such statement, such

person or his agent having charge of such property, may, at any time before the close of the session of the board of equalization, make out and deliver to said board a statement of the same as required by this act, and the board shall, in such case, make an entry thereof, and correct the corresponding item or items in the return made by the assessor, as the case may require; but no such statement shall be received by the said board from any person who refused or neglected to make oath to his statement when required by the assessor as provided herein; nor from any person unless he makes and files with the said board an affidavit that he was absent from his county, without design to avoid the listing of his property, or was prevented by sickness from giving the assessor the required statement when called on for that purpose.

No correction if person has refused to list.

Acceptable explanation of failure to list.

SEC. 67. Any oath authorized to be administered under this act may be administered by any assessor or deputy assessor, or by any other officer having authority to administer oaths. Any person wilfully making a false list, schedule or statement under oath shall be liable as in case of perjury.

Oaths: Who may administer.

Perjury to falsify list.

SEC. 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.

Cities of first and second class board of equalization.

Township boards of equalization.

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:

First: They shall raise the valuation of each tract or lot 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 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.

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

Compensation of members of board.

Sessions.

Assessor to act as clerk.

Oaths.

Duties.

Valuations increased.

Notice to owner.

Valuations reduced.

Valuation may be increased by item or total.

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.

Fourth. They shall, upon complaint in writing of any party aggrieved, being a nonresident of the county in which his property is assessed, 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.

Reduce non-resident's valuation.

Reduction of valuation in the aggregate.

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 Monday in August next following the meeting of the county board of equalization.

Records of board.

To be published.

Copy to state board of equalization.

The county board of equalization shall meet on the first Monday in July and may continue in ses-

Time of session.

sion and adjourn from time to time during two weeks, but shall remain in session not less than three days.

When extension may be made.

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.

Boards of county commissioners no power to change valuation.

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.

Abstract of tax rolls by assessor to state auditor.

SEC. 69. The county assessor shall, on or before the 15th day of January in each year, make out and transmit to the state auditor, in such form as may be prescribed, a complete abstract of the tax rolls of the county, showing the number of acres of land assessed, the value of such land, including the structures thereon; the value of town and city lots, including structures; the total value of all taxable personal property in the county; the aggregate amount of all taxable property in the county; the total amount as equalized and the total amount of taxes levied in the county for state, county, city and other taxing district purposes, for that year. Should the assessor of any county fail to transmit to the state board of equalization the abstract provided for in the preceding section by the time the state board of equalization convenes, and if, by reason of such failure to transmit such abstract, any county shall fail to collect and pay to the state its due proportion of the state tax for any year, the state board of equalization shall, at its next annual session, ascertain what amount of state tax said county has failed to collect, and certify the same to the state auditor, who shall charge the amount to the proper county and notify the auditor of said county of the amount of said charge; said sum shall

Data required.

Assessor's failure to send abstract to state board of equalization in time.

Failure of county to pay state taxes.

Amount certified to state auditor.

Collection from county by state.

be due and payable immediately by warrant in favor of the state on the current expense fund of said county.

SEC. 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 Tuesday in September at the office of the tax commission, and shall examine and 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 telegraph companies, and proceed to equalize the same, so that each county in the state shall [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.

State board of equalization constituted.

Sessions.

Time and place of meeting.

Duties.

Classify property.

Fix valuations.

Records of board. To publish.

Rules and regulations.

Shall levy state taxes.

Maximum levy limit.

Levy on counties.

Record certified to state auditor.

Certified record to county assessors.

Taxes due each state fund and delinquent taxes for 7th preceding year.

Delinquent taxes: How applied.

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; 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.

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.

SEC. 71. Within three days after the receipt of the record of the proceedings of the state board of equalization, the state auditor shall transmit to each county assessor a transcript of the proceedings of the board, specifying the amount to be levied and collected on said assessment books for state purposes for such year, and in addition thereto he shall certify to each county assessor the amount due to each state fund and unpaid from such county for the seventh preceding year, and such delinquent state taxes shall be added to the amount levied for the current year. The state auditor shall close the account of each county for the seventh preceding year and charge the amount of such delinquency to the tax levy of the current year. All taxes collected on and after the first day of July last preceding such certificate, on account of delinquent state taxes for the seventh preceding year shall belong to the county and by the county treasurer be credited to the current expense fund of the county in which collected.

SEC. 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 telegraph companies 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 percentum 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 over the total amount required by the state board of equalization.

When taxes of railroad and telegraph companies extended by assessor on rolls.

Limit of rate of taxation.

SEC. 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 telegraph companies 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 officers authorized by law to estimate expenditures and/or levy taxes for any taxing district co-extensive 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.

Distribution of value of railroad and telegraph property by assessor.

SEC. 74. All taxes shall be levied or voted in specific amounts, and the rate per centum of all taxes for state and county purposes, and purposes of taxing districts coextensive with the county, shall be determined, calculated and fixed by the county

Rates of taxation: How fixed.

Rates for state and county purposes.

assessors of the respective counties, within the limitations hereinafter prescribed, upon the assessed valuation of the property of the county, as shown by the completed tax rolls of the county, and the rate per centum of all taxes levied for purposes of taxing districts within any county shall be determined, calculated and fixed by the county assessors of the respective counties, within the limitations hereinafter prescribed, upon the assessed valuation of the property of the taxing districts respectively.

Assessment in cities of first, second and third class, school districts of the first class, port districts, other taxing districts.

SEC. 75. It shall be the duty of the city council or other governing body of cities of the first class, except cities having a population of 300,000 or more, the city councils or other governing bodies of cities of the second or third class, the board of directors of school districts of the first class, commissioners of port districts, and of all officials or boards of taxing districts within or coextensive with any county, except school districts of the second or third class, required by law to certify to boards of county commissioners, for the purpose of levying district taxes, budgets or estimates of the amounts to be raised by taxation on the assessed valuation of the property in the city or district, through their chairman and clerk, or secretary, to make and file such certified budget or estimates with the clerk of the board of county commissioners on or before the Wednesday next following the first Monday in October in each year.

Certify estimates to county commissioners.

Estimates of school districts of second and third class to be filed with county superintendent of schools.

SEC. 76. It shall be the duty of the board of directors of each school district of the second or third class, on or before the first day of September in each year, to make and file with the county superintendent of schools an estimate or budget in detail of the amount of funds which will be required by their district for all purposes, except interest and/or sinking fund debt or bond redemption and/or non high school district tax purposes, for the ensuing

fiscal year, and it shall be the duty of the county superintendent of schools to carefully examine such estimates and, if any thereof are not in proper form or the estimated amount is in excess of the limit of tax levy allowed by law, to cause the board of directors making such estimate to file a corrected estimate in proper form and, on or before the first Monday in October in each year, compute and endorse on such estimates the amounts required by the respective districts for interest and/or sinking fund debt or bond redemption and/or non high school district tax purposes, if any, and file all such estimates with the clerk of the board of county commissioners for the purpose of levying district taxes.

Corrected estimate.

Estimates filed with county commissioners.

SEC. 77. For the purpose of raising revenue for state, county and other taxing district purposes, the board of county commissioners of each county at its October session, and all other officials or boards authorized by law to levy taxes for taxing district purposes, shall levy taxes on all the taxable property in the county or district, as the case may be, sufficient for such purposes: *Provided*, That unless and until otherwise provided by law, the state tax shall not exceed the amount levied by the state board of equalization; the tax for the payment of county indebtedness shall not exceed five mills on the dollar of assessed valuation of the property of the county; the tax for county current expense shall not exceed eight mills; the county school tax shall not exceed five mills; the county road and bridge tax shall not exceed four mills; the county river improvement tax shall not exceed one mill; the intercounty river improvement tax shall not exceed one mill; the county soldiers' relief tax shall be not less than one-twentieth of one mill and shall not exceed two-fifths of one mill; no county road district tax shall exceed ten mills; no school district tax, exclusive of interest and/or sinking fund debt or bond redemption and/or

Tax levy shall be sufficient.

State tax levy fixed by state board of equalization.

Rates for indebtedness.

Current expenses, school tax, roads and bridges, river improvement, intercounty river improvement, soldiers' relief, road district, school district.

Rates : non high school taxes, shall exceed ten mills, unless an excess be authorized by a vote of the people of the district and in no event shall exceed twenty mills; no port district tax, except for the payment of the principal and interest of general bonded indebtedness, shall exceed two mills, unless an excess, for dredging purposes only, is authorized by a vote of the people of port districts having a population of not less than 45,000 nor more than 80,000, and such excess shall not exceed two mills; no metropolitan park district tax, including tax for interest and/or sinking fund for debt or bond redemption, shall exceed one and one-half mills; no water district tax, except for interest and/or sinking fund debt or bond redemption, shall exceed two mills; no non high school district tax shall exceed four mills; and no tax not herein enumerated shall exceed the limit allowed by law.

Levy by county commissioners.

SEC. 78. It shall be the duty of the board of county commissioners of each county, on or before the second Monday in October in each year, to certify to the county assessor of the county the amount of taxes levied upon the property in the county for county purposes, and the respective [respective] amounts of taxes levied by the board for each taxing district, within or coextensive with the county, for district purposes, and it shall be the duty of city councils of cities of the first class having a population of 300,000 or more, and of city councils of cities of the fourth class, or towns, and of all officials or boards of taxing districts within or coextensive with the county, authorized by law to levy taxes directly and not through the board of county commissioners, on or before the second Monday in October in each year, to certify to the county assessor of the county the amount of taxes levied upon the property within the city or district for city or district purposes.

Cities and taxing districts authorized to levy taxes directly to certify levy to assessor.

Form of rolls.

SEC. 79. The county assessor shall extend the

taxes upon the tax rolls in the form herein prescribed. The rate per cent necessary to raise the amounts of taxes levied for state and county purposes, and for purposes of taxing districts coextensive with the county, shall be computed upon the assessed value of the property of the county; the rate per cent necessary to raise the amount of taxes levied for any taxing district within the county shall be computed upon the assessed value of the property of the district; all taxes assessed against any property shall be added together and extended on the rolls in a column headed consolidated or total tax. In extending any tax, whenever it amounts to a fractional part of a cent greater than five mills it shall be made one cent, and whenever it amounts to five mills or less than five mills it shall be dropped. The amount of all taxes shall be entered in the proper columns, as shown by entering the rate per cent necessary to raise the consolidated or total tax and the total tax assessed against the property.

Computation of rate.

Fractional part of a cent.

Totals.

Upon the completion of such tax extension, it shall be the duty of the county assessor to make in each assessment book, tax roll or list a certificate in the following form:

Certificate of assessor.

I, _____, assessor of _____ county, State of Washington, do hereby certify that the foregoing is a correct list of taxes levied on the real and personal property in the county of _____ for the year one thousand nine hundred and _____:

Witness my hand this _____ day of _____, 19_____.

_____, County Assessor.

The county assessor shall deliver said tax rolls to the county auditor on or before the 15th day of December, taking his receipt therefor.

When rolls delivered to auditor.

SEC. 80. The county assessor shall make a record of all errors in descriptions, double assessments,

Assessor to certify record of errors in lists.

or manifest errors in assessment appearing on the assessment list at the time of the extension of the rolls, and after duly verifying the same, file said record with the county board of equalization on the third Monday in November next succeeding the annual meeting of the county board of equalization. The county board of equalization shall reconvene on such day for the sole purpose of considering such errors in description, double assessments, or manifest errors appearing on the assessment list at the time of the extension of the rolls and shall proceed to correct the same, but said board shall have no authority to change the assessed valuation of the property of any person or to reduce the aggregate amount of the assessed valuation of the taxable property of the county, except only in so far as the same may be affected by the corrections ordered based on the record submitted by the county assessor.

Correction of lists by county board of equalization.

No authority to change assessed valuation.

Assessment year.

SEC. 81. The assessment year contemplated in this act shall commence on the first day of March and end on the last day of February in each year and the fiscal year contemplated in this act shall commence on January 1st and end on December 31st in each year.

Rolls delivered to treasurer.

SEC. 82. On the first Monday in January next succeeding the date of levy of taxes the county auditor shall deliver to the county treasurer the tax rolls of his county for such assessment year, with his warrant thereto attached, authorizing the collection of said taxes, taking his receipt therefor, and said books shall be preserved as a public record in the office of the county treasurer. The amount of said taxes levied and extended upon said rolls shall be charged to the treasurer in an account to be designated as treasurer's "Tax Roll Account" for, and said rolls with the warrants for collection shall be full and sufficient authority for the

Treasurer charged with amount.

county treasurer to receive and collect all taxes therein levied: *Provided*, That the county treasurer shall in no case collect such taxes or issue receipts for the same or enter payment or satisfaction of such taxes upon said assessment rolls before the first Monday in said February following.

When collections shall be made.

SEC. 83. The county treasurer shall be the receiver and collector of all taxes extended upon the tax rolls of the county, whether levied for state, county, school, birdge [bridge], road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his county. All taxes upon real property made payable by the provisions of this act shall be due and payable to the treasurer as aforesaid on or before the thirty-first day of May in each year, after which date they shall become delinquent, and interest at the rate of twelve per cent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid: *Provided, however*, When the total amount of tax payable by one person is two dollars or more, then if one-half of such taxes be paid on or before said thirty-first day of May, then the time of payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirtieth day of November following; but if the remaining one-half of such taxes be not paid on or before the thirtieth day of November, then such remaining one-half shall be delinquent, and interest at the rate of twelve per cent per annum shall be charged thereon from the first day of June preceding until paid: *Provided, further*, There shall be an allowance of three per cent rebate to all payers of taxes who shall pay the taxes on real property in one payment and in full on or before the fifteenth day of March next prior to the date of delinquency. All rebates allowed under this section shall be charged to the county

Treasurer to collect all taxes.

When taxes upon realty delinquent.

Interest rate.

Semi-annual payments.

Rebate on realty taxes prepaid.

current expense fund and all collections from penalties and interest on delinquent taxes shall be credited to the current expense fund.

Real property ledger.

Delinquent taxes on current roll.

Notice by publication of taxes due.

Notice to each taxpayer when requested.

County treasurer sole collector of all taxes.

Tax receipt.

May pay current tax and not pay delinquent taxes.

SEC. 84. On receiving the tax books from the county auditor the treasurer shall post all real property taxes from said assessment books to the treasurer's tax roll or ledger, and shall carry forward to the current tax roll a memorandum of all delinquent taxes on each and every description of property, and enter the same opposite the property upon which the said taxes are delinquent, in a column 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 books have been turned over to him for the collection of taxes thereon, on and after the first Monday in February. He shall, when requested, 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 lists of the county.

SEC. 85. The county treasurer upon receiving any tax, shall give to the person paying the same a receipt therefor, specifying therein the land, city or town lot, or other real and personal property on which the tax so paid was levied according to its description on the treasurer's tax roll and the year for which the tax was levied. The owner or owners of property against which there are delinquent taxes, shall have the right to pay the current tax without paying any delinquent taxes there may be against said property: *Provided, however,* That in

issuing a receipt for such current tax the county treasurer shall endorse upon the face of such receipt a memorandum of all delinquent taxes against the property therein described, showing the year for which said tax is delinquent and the amount of delinquent tax for each and every year. Such receipts shall be numbered consecutively for such year and such numbers and amount of taxes paid shall be immediately entered upon the treasurer's tax roll opposite or under each and every piece of property therein for which such receipt was given; it shall contain the name of the party paying, with the amount and date of payment and the description of the property upon which the tax is paid. Such receipt shall be made out with a stub, which shall be a summary of the receipt. He shall post such collections into his cash or collection register, provided for that purpose, to thus keep an accurate account not only of the gross amount of collections, but also the amount collected upon the consolidated fund and upon each and every separate fund. The treasurer shall also keep a separate register for the purpose of entering therein all collections made on account of delinquent taxes.

Current tax receipt to show delinquent taxes.

Form of receipts: To be numbered.

Collection register.

Delinquent tax collection register.

SEC. 86. On the first Monday in February succeeding the levy of taxes, the county treasurer shall proceed to collect all personal property taxes. He shall give notice by mail to all persons charged with personal property taxes, and if such taxes are not paid on or before the 15th day of March of such year, he shall forthwith proceed to collect the same. In the event that he is unable to collect the same in due course, he shall prepare papers in distraint, which shall contain a description of the personal property, the amount of the tax, the amount of accrued interest at the rate of twelve per cent per annum from March 15th, and the name of the owner or reputed owner, and shall file the same with the

Distraint for personal property taxes.

Notice.

Sale.

Standing timber and fishing appliances deemed distrained after notice.

county sheriff, who shall immediately without demand or notice distrain sufficient goods and chattels belonging to the person charged with such taxes to pay the same with interest at the rate of twelve (12) per cent per annum from the 15th day of March of such year, together with all accruing costs, and shall immediately proceed to advertise the same by posting written notices in three public places in the county in which such property has been levied upon, one of which places shall be at the county court house, such notices to state the time when and place where such property will be sold. The county sheriff, or his deputy, shall tax the same fees for making distress and sale of goods and chattels for the payment of taxes as are allowed by law to sheriffs for making levy and sale of property on execution; traveling fees to be computed from the county seat of the county to the place of making the distress. If the taxes for which such property is distrained and the interest and costs accruing thereon are not paid before the date appointed for such sale, which shall not be less than ten (10) days after the taking of such property, such sheriff shall proceed to sell such property at public auction, or so much thereof as shall be sufficient to pay such taxes with interest and costs, and shall pay to the treasurer the money so collected at such sale, and if there be any overplus of money arising from the sale of any personal property, the treasurer shall immediately pay such overplus to the owner of the property so sold, or to his legal representative: *Provided*, That whenever it shall become necessary to distrain any standing timber owned separately from the ownership of the land upon which the same may stand, or any fishtrap, pound net, reef net, set net or drag seine fishing location, it shall be deemed to have been distrained and taken into possession when the said sheriff shall have, at least

thirty (30) days before the date fixed for the sale thereof, filed with the auditor of the county wherein such property is located, a notice in writing reciting that he has distrained such property, describing it, giving the name of the owner or reputed owner, the amount of tax due with interest, and the time and place of sale. A copy of said notice shall also be sent to the owner or reputed owner at his last known address by registered letter at least thirty (30) days prior to the date of sale: *And provided, further,* That if any personal property upon which taxes have been levied, but not paid, is about to be removed from the county where the same has been assessed, the county treasurer may demand such taxes without the notice provided for in this section, and if necessary may distrain sufficient goods and chattels to pay the same as provided in this act.

Notice.

Removing property from county.

SEC. 87. In the event of the destruction of personal property by fire after the fifteenth day of March of any year, the lien of the personal property tax shall attach to and follow any insurance that may be upon said property and the insurer shall pay to the county treasurer from the said insurance money all taxes, interest and costs that may be due, against the identical property so destroyed.

Lien of personalty tax shall follow insurance.

SEC. 88. After personal property has been assessed, it shall be unlawful for any person to remove the same from the state until taxes and interest are paid, or until notice has been given to the county treasurer describing the property to be removed and in case of public sales of personal property, a list of the property desired to be sold shall be sent to the treasurer, and no property shall be sold at such sale until the tax has been paid, the tax to be computed upon the consolidated tax levy for the previous year. Any person violating the provisions of this act shall be guilty of a misdemeanor.

Unlawful to remove personalty from state without paying taxes.

Penalty.

Removal of property without the state anticipated.

SEC. 89. 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 twelve per cent per annum from March 15th, and the name of the owner or reputed owner, and shall file the same with the county sheriff who shall immediately 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 twelve per cent per annum from the 15th day of March of such year, together with all accruing costs, and shall advertise and sell said property as provided in Section 86 of this act.

Distraint and sale for taxes without notice.

If removing prior to levy, how taxes computed.

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 March 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.

Treasurer to certify to treasurer of county to which personalty removed. Tax statement.

SEC. 90. If any person, firm or corporation shall remove from one county to another in this state personal property which has been assessed in the former county for a tax which is unpaid at the time of such removal, the treasurer of the county from which the property is removed shall certify to the treasurer of the county to which the property has been removed a statement of the tax together with all delinquencies and penalties.

SEC. 91. The treasurer of any county of this state shall have the power to certify a statement of

taxes and delinquencies of any person, firm, company or corporation, or of any tax on personal property together with all penalties and delinquencies, which statement shall be under seal and contain a transcript of the warrant of collection and so much of the tax roll as shall affect the person, firm, company or corporation or personal property to the treasurer of any county of this state, wherein any such person, firm, company or corporation has any real or personal property.

Taxes and delinquencies to be certified to treasurer of county where person has realty or personalty.

SEC. 92. The treasurer of any county of this state receiving the certified statement provided for in Sections 90 and 91 of this act, shall have the same power to collect the taxes, penalties and delinquencies so certified as he has to collect the personal taxes levied on personal property in his own county, and as soon as the said taxes are collected they shall be remitted, less the cost of collecting same, to the treasurer of the county to which said taxes belong, by the treasurer collecting them, and he shall return a certified copy of the certified statement to the auditor of the county to which the taxes belong, together with a certified statement of the amount remitted to the said treasurer.

Power of collection.

Amount to be remitted to treasurer of county to which taxes belong.

SEC. 93. On the first day of each month the county treasurer shall distribute pro rata, according to the rate of levy for each fund, the amount collected as consolidated tax during the preceding month, and shall certify the same to the county auditor. On the 10th day of each month the county treasurer shall turn over to the respective city treasurers all taxes collected for the previous month for such cities, respectively, and take receipts therefor in duplicate, and shall certify to the city comptroller or other accounting officer of each such city the amount of such taxes so collected and turned over, and shall deliver with such certificate

Treasurer to monthly distribute to each fund taxes collected.

Monthly return to cities of taxes collected by county treasurer.

one copy of the receipt of the city treasurer therefor.

Personalty
tax not col-
lectible.

SEC. 94. If the county treasurer is unable, for the want of goods or chattels whereupon to levy, to collect by distress or otherwise, the taxes, or any part thereof, which may have been assessed upon the personal property of any person or corporation, or an executor or administrator, guardian, receiver, accounting officer, agent or factor, such treasurer shall file with the county auditor, on the first day of January following, a list of such taxes, with an affidavit of himself or of the deputy treasurer entrusted with the collection of said taxes, stating that he had made diligent search and inquiry for goods and chattels wherewith to make such taxes, and was unable to make or collect the same. The county auditor shall deliver such list and affidavit to the board of county commissioners at their first session thereafter, and they shall cancel such taxes as they are satisfied cannot be collected.

Taxes
canceled.

Failure
of treasurer
to collect
personalty
tax.

SEC. 95. If any county treasurer shall willfully refuse or neglect to collect any taxes assessed upon personal property, where the same is collectible, or to file the delinquent list and affidavit, as herein provided, he shall be held, in his next settlement with the auditor, liable for the whole amount of such taxes uncollected, and the same shall be deducted from his salary and applied to the several funds for which they were levied.

Liability.

Delinquent
tax to be
collected
any time.

SEC. 96. The power and duty to levy on property and collect any tax due and unpaid shall continue in and devolve upon the county treasurer and his successors in office after his return to the county auditor, and until the tax is paid; and the warrant attached to the assessment roll shall continue in force and confer authority upon the treasurer to whom the same was issued, and upon his successors in office, to collect any tax due and uncollected

thereon. This section shall apply to all assessment rolls and the warrants thereto attached, which have been heretofore issued, upon which taxes may be due and unpaid, as well as those hereafter issued.

SEC. 97. Immediately after the last day of each month, the county treasurer shall pay over to the state treasurer the amount collected by him and credited to the various state funds, but every such payment shall be subject to correction for error discovered upon the quarterly settlement next following. The county auditor shall at the same time ascertain and report to the state auditor by ordinary letter or other written memorandum, the amounts due to the various state funds. If the same be not paid to the state treasurer before the tenth day of the month he shall then make a sight draft on the county treasurer for such amount. On the first Mondays of January, April, July and October, respectively, of each year, the county treasurer shall make full settlement with the county auditor of his receipts and collections for all purposes from the date of the last settlement up to and including the last day of the preceding month. The county auditor shall, on or before the fifteenth day of the month in which such settlement is made, notify the state auditor of the result of the quarterly settlement with the county treasurer, as above specified. Should any county treasurer fail or refuse to honor such draft or make payment of the amount thereon (except in case of manifest error or other good and sufficient cause) he shall be guilty of nonfeasance in office and upon conviction thereof shall be punished according to law. Whenever any tax shall be cancelled, reduced or modified in any final judicial proceeding, the state's portion thereof, if paid to the state treasurer, shall be by him certified to the state auditor on receipt of a certified copy of the judgment or decree in such judicial proceeding. The

Treasurer's settlements with state treasurer.

Report of county auditor to state auditor.

Sight draft on county treasurer by state treasurer.

County treasurer's settlements with county auditor.

Non-feasance if county treasurer fails to make payment.

Penalty.

Reimbursement of counties for payment of state taxes cancelled in court proceeding.

state auditor shall certify to the legislature, next convening, all such items by counties for reimbursement from the state treasury.

Report of county treasurer to county auditor.

SEC. 98. On the first Monday of January of each year the county treasurer shall balance up the tax rolls in his hands and with which he stands charged on the roll accounts of the county auditor. He shall then report to the county auditor in full the amount of taxes he has collected and specify the amount collected on each fund. He shall also report the amount of taxes that remain uncollected and delinquent upon the tax rolls, which, with his collection and credits on account of errors and double assessments, should balance his roll accounts as he stands charged. He shall then report the amount of collections on account of interest since the taxes became delinquent, and as added by him to the original amounts when making such collections, and with which he is now to be charged by the auditor, such reports to be duly verified by affidavit. He shall also at the same time submit to the auditor his collection register, showing all taxes collected by him since the last preceding annual settlement of current and delinquent taxes. The county auditor shall thereupon proceed to compare the stub tax receipts of the treasurer with the treasurer's tax rolls and the collection register submitted to him, and shall note if the tax rolls are properly marked opposite each tract or tax with the date and number of the treasurer's receipt that he gave in discharge of any tax, if same is properly entered to the credit of each tract or tax described in such receipt, and if the description, amount, names and numbers and funds agree. The auditor shall also compare such receipts with the treasurer's cash book or collection register, upon which he is required to post them, and if properly credited to the several funds, and also coincides in all re-

Report of collections, delinquents, errors, etc.

Reports to be verified.

To file collection registers with county auditor.

Checking of registers.

spects with the tax rolls, he shall then test the footings upon the treasurer's collection register to see that no errors have been made or frauds perpetrated. He shall then satisfy himself that the collections of the interest required to be added after taxes have become delinquent have become collected and properly accounted for, and if so to charge the treasurer with the same. If the treasurer's receipts in all respects are correct and true, and the collections fully and properly accounted for on the same, the auditor shall enter the credits and debits upon the treasurer's roll accounts and properly balance the same up to date.

SEC. 99. All taxes and levies which may hereafter be lawfully imposed or assessed shall be and they are hereby declared to be a lien respectively upon the real property upon which they may hereafter be imposed or assessed, which liens shall include all charges and expenses of and concerning the said taxes which, by the provisions of this act, are directed to be made. The said lien shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which said real property may become charged or liable.

Lien of taxes.

Priority.

SEC. 100. Any person being the owner or having an interest in an estate or claim to real property against which taxes shall have been unpaid may pay the same and satisfy the lien at any time before execution of a deed to said real property. The person or authority who shall collect or receive the same shall give a certificate that such taxes have been so paid to the person or persons entitled to demand such certificate.

Interested person may pay taxes and receive certificate.

SEC. 101. All lots, tracts and parcels of land heretofore sold to counties for delinquent taxes, which taxes are due and remaining unpaid at the date of the approval of this act, or for the collection

Present proceedings: How affected by this act.

of which suit has been instituted, but no judgment ordering such property sold for said taxes has been rendered, as shown by the register of unpaid taxes on file in the offices of the several county treasurers, shall be deemed to be delinquent; and payment of such unpaid taxes, together with interest, costs and expenses, shall be enforced under the provisions of this act.

Occupant
paying may
collect
from
owner.

SEC. 102. When any tax on real property is paid by or collected of any occupant or tenant, or any other person, which, by agreement or otherwise, ought to have been paid by the owner, lessor or other party in interest, such occupant, tenant or other person may recover by action the amount which such owner, lessor or party in interest ought to have paid, with interest thereon at the rate of ten per cent per annum, or he may retain the same from any rent due or accruing from him to such owner or lessor for real property on which such tax is so paid; and the same shall, until paid, constitute a lien upon such real property.

Interest
rate.

Lien.

Mortgagee
may pay
tax.

SEC. 103. Any person who has a lien by mortgage or otherwise, upon any real property upon which the taxes have not been paid, may pay such taxes and the interest, penalty and costs thereon; and the receipt of the county treasurer shall constitute an additional lien upon such land, to the amount therein stated; and the amount so paid and the interest thereon at the rate specified in the mortgage or other instrument shall be collectible with, or as a part of, and in the same manner as the amount secured by the original lien. 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 treasurer, who must carefully investigate and ascertain the relative or proportionate value said part bears to the whole tract assessed, on

Lien for
payment
made.

Payment
on part of
tract.

When
permissible.

which basis the assessment must be divided, and taxes collected accordingly: *Provided*, Where the assessed valuation of the tract to be divided exceeds two thousand dollars, a notice by registered mail must be given to the several owners interested in said tract, if known, and if no protest against said division be filed with the county treasurer within twenty days from date of notice, the county treasurer shall duly accept payment and issue receipt on apportionment as by him made. 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. 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.

Notice to interested owners.

Protest against division.

Appeal to county commissioners.

Payment on undivided interest in realty.

SEC. 104. The taxes assessed upon real property shall be a lien thereon from and including the first day of March in the year in which they are levied until the same are paid, but as between a grantor and grantee such lien shall not attach until the first Monday in February of the succeeding year. 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 sheriff as provided in Section 86 of this act, from and after the date of the distraint and no sale or transfer of such personal

Life of lien. Lien between grantor and grantee.

Lien of personalty tax.

Lien follows property.

Personalty
tax a lien
upon
realty.

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.

Recent
arrival to
notify
assessor.

SEC. 105. Whenever any person, firm or corporation, shall, subsequent to the first day of March 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 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, 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 March shall be deemed subject to the provisions of this section.

Assessment
shall be
made.

Unlawful to
sell any of
goods until
assessor
notified.

SEC. 106. In case any such owner, consignee or person in charge of such stock of goods and merchandise as is mentioned in the foregoing section, shall fail or neglect to notify the proper assessor, or to pay the said tax as herein required, or shall proceed to sell or dispose of such stock, or any portion thereof, before the payment of the tax levied on account thereof, the owner of such goods or merchandise shall forfeit to the county for the benefit of the taxing districts entitled to said tax, a sum equal to twice the amount of tax assessable as aforesaid on account of such stock. Such forfeiture may be recovered in the same manner as delinquent personal property tax in any court having jurisdiction, to the amount thereof, and in such action the said penalty shall be preferred above all other debts or claims. Any mistake in the name of the owner of the said goods or merchandise shall not affect the right to recover such penalty.

Failure to notify assessor :

Penalty.

Recovery of forfeiture.

Right to recovery not affected by mistake in name of owner.

SEC. 107. If the county treasurer has reason to believe or is informed that any person has given to the county assessor a false statement of his personal property, or that the county assessor has not returned the full amount of personal property required to be listed in his county, or has omitted or made erroneous return of any property which is by law subject to taxation, or if it shall come to his knowledge that there is personal property which has not been listed for taxation for the current year, he shall prepare a record setting out the facts with reference to the same and file such record with the county board of equalization at its meeting on the third Monday in April, and for this purpose it is authorized and empowered to issue compulsory process and to require the attendance of any person having knowledge of the articles or value of the property erroneously or fraudulently returned, and to examine such person on oath in relation to the

If false statement made :

Duty of treasurer.

Erroneous list.

To file record with county board of equalization.

Compulsory process to obtain information.

Notice to
owner not
making
list.

statement or return of assessment, and the board of equalization shall in all such cases notify every such person affected before making a finding, so that such person may have an opportunity of showing that his statement or the return of the assessor is correct.

Treasurer
to make
record
of errors
in rolls.

The county treasurer shall also make a record, setting forth the facts relating to such manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of property which do not involve a revaluation of property, such as the assessment of property exempted by law from taxation or the failure to deduct the exemption allowed by law to the head of a family, as shall come to his attention after the rolls shall have been turned over to him for collection.

Corrections
by county
board of
equalization.

The county board of equalization shall reconvene on the third Monday in April for the sole purpose of considering such matters as shall appear in the record filed with it by the county treasurer; and shall only correct such matters as set forth in such record, but it shall have no power to change or alter the assessment of any person, or change the aggregate value of the taxable property of the county, except insofar as it is necessary to correct the errors hereinbefore mentioned. The board shall make findings of the facts upon which it bases its decision on all matters submitted to it, and when so made the assessment and levy shall have the same force as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the rolls as modified.

Failure to
collect
tax.

SEC. 108. If any tax heretofore or hereafter levied on any property liable to taxation is prevented from being collected for any year or years, by reason of any erroneous proceeding, or other cause, the amount of such tax which such property should have

paid shall be added to the tax on such property for the next succeeding year, and if any tax is adjudged void for want of form or manner of procedure on the part of the taxing officers, the county commissioners shall cause such property to be placed on the assessment and tax roll of the current year, to be collected as other taxes of that year are collected: *Provided*, There shall be if necessary a re-listing, re-assessment and a re-levy of the proper tax in the manner and by the person now authorized by law to list property and levy and assess a tax: *Provided, further*, That such re-listing, re-levying and sale shall take place within five years from the date such tax would have been delinquent, had such property been properly listed, assessed and tax levied thereon: *Provided, further*, That if the question is raised in the courts as to the legality of such tax then said five years shall not commence to run until such question is finally determined by such court or courts.

Property to be re-listed.

Must be done within five years.

Tolling of limitation statute.

SEC. 109. Every county auditor, county assessor and county treasurer who in any any case refuses or knowingly neglects to perform any duty enjoined on him by this act, or who consents to or connives at any evasion of its provisions whereby any proceeding herein provided for is prevented or hindered, or whereby any property required to be listed for taxation is unlawfully exempted, or the valuation thereof is entered on the tax roll at less than its true taxable value, shall, for every such neglect, refusal, consent or connivance, forfeit and pay to the state not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of competent jurisdiction upon the complaint of any citizen who is a taxpayer; and the county attorney shall prosecute such suit to judgment and execution.

Failure of county officers to perform duties:

Penalty.

Counsel fees and expenses to be allowed county officers in civil suit.

SEC. 110. Whenever a civil action is commenced against any person holding the office of county treasurer, county auditor, or any other officer, for performing or attempting to perform any duty authorized or directed by any statute of this state for the collection of the public revenue, such treasurer, auditor or other officer may, in the discretion of the court before whom such action is brought, by an order made by such court and entered in the minutes thereof, be allowed and paid out of the county treasury, reasonable fees of counsel and other expenses for defending such action.

Forms prescribed by the commission.

With advice of attorney general to construe tax code.

SEC. 111. The tax commission shall prescribe the forms of all blanks and books required under the provisions of this act and shall, with the advice of the attorney general, decide all questions that may arise in reference to the true [true] construction or interpretation of this act, or any part thereof, with reference to the powers and duties of taxing district officers, and such decision shall have force and effect until modified or annulled by the judgment or decree of a court of competent jurisdiction.

How personalty tax charged against realty.

SEC. 112. When it becomes necessary, in the opinion of the county treasurer, to charge the tax on personal property against real property, in order that such personal property tax may be collected, such county treasurer shall select for that purpose some particular tract or lots of real property owned by the person owing such personal property tax, and in his tax roll and certificate of delinquency shall designate the particular tract or lots of real property against which such personal property tax is charged, and such real property shall be chargeable therewith. In all proceedings relative to the levy, assessment or collection of taxes, and any entries required to be made by any officer or by the clerk of the court, letters, figures and characters may be used to denote townships, ranges, sections, parts of

Abbreviations.

sections, lots or blocks, or parts thereof, the year or years for which taxes were due, and the amount of taxes, assessments, penalties, interest and costs. Whenever the abbreviation "do." or character "" or any other similar abbreviations or characters shall be used in any such proceedings, they shall be construed and held as meaning and being the same name, word, initial, letters, abbreviations, figure or figures, as the last preceding such "do." and "" or other similar characters.

SEC. 113. On the first business day after the expiration of the eleven months after the taxes charged against any real property are delinquent, the board of county commissioners shall determine whether it will be for the best interest of the county to carry or further carry the delinquent taxes on the books of the county or to permit certificates of delinquency for the same to be sold to any person, and should it be deemed advisable to permit the sale of certificates of delinquency they shall pass a resolution to that effect and publish a copy of the same in the next issue of the official newspaper of the county and on the first day of the month next following, the treasurer shall have the right, and it shall be his duty, upon demand and payment of the taxes and interest, to make out and issue a certificate or certificates of delinquency against such property and such certificate or certificates shall be numbered and have a stub, which shall be a summary of the certificate, and shall contain a statement.

- (1) Description of the property assessed.
- (2) Year or years for which assessed.
- (3) Amount of tax and interest due.
- (4) Name of owner, or reputed owner, if known.
- (5) Rate of interest the certificates shall bear.
- (6) The time when a deed may be had, if not sooner redeemed.

Delinquent
realty
taxes.

Sale for
delinquent
taxes.

Certificate
of delin-
quency.

Contents.

Indemnity
if certificate
void.

Interest
payable.

Certificates
to be reg-
istered by
treasurer.

Redemption
of certifi-
cate.

Time of
foreclosure
extended.

Delinquency
certificates
bear inter-
est of
twelve
per cent.

(7) A guaranty of the county or municipality to which the tax is due that if for any irregularity of the taxing officers this certificate be void, then such county or municipality will repay the holder the sum paid thereon with interest at rate of six per cent per annum from the date of the issuance: *Provided*, That nothing herein contained shall prevent the running of interest during the said period of twelve months from the date of delinquency, at the rate of interest provided by law on delinquent taxes: *Provided, further*, That all certificates of delinquency sold to persons shall be registered by the county treasurer in a book provided for that purpose, in which shall also be recorded the name and address of the purchaser of each certificate of delinquency. Thereafter at any time before the expiration of three years from the original date of delinquency of any tax included in a certificate of delinquency issued to a person, the owner of the property may pay to the county treasurer the amount of taxes due for one or more subsequent years, with delinquent interest, if any, to the date of payment, and if the same shall have been paid by the holder of the certificates of delinquency the county treasurer shall forward the amount of payment or payments made by such owner to the holder of the certificate of delinquency at his registered address. The payment of taxes for such subsequent year or years shall thereby extend the time of the foreclosure of the particular certificate of delinquency one year for each subsequent year's taxes so paid.

SEC. 114. Certificates of delinquency shall bear interest from the date of issuance till redeemed, at the rate of twelve per cent per annum, and shall be sold to any person applying therefor, upon the payment of the value in principal and interest thereof: *Provided*, That when, from the failure of the taxing

officers to do or perform any act in listing or assessing property, or in issuing such certificates, the same is declared void and the same is redeemed by the county or municipality issuing the same, such rate of interest shall be six per cent per annum.

Interest if indemnity paid.

Certificates of delinquency shall be prima facie evidence that—

Certificates as evidence.

1. The property described was subject to taxation at the time the same was assessed;
2. The property was assessed as required by law;
3. The taxes or assessments were not paid at any time before the issuance of the certificate;
4. Such certificate shall have the same force and effect as a judgment execution and sale of and against the premises included therein.

SEC. 115. Any time after the expiration of three years from the original date of delinquency of any tax included in a certificate of delinquency, the holder of any certificate of delinquency may give notice and summons to the owner of the property described in such certificate that he will apply to the superior court of the county in which such property is situated for a judgment foreclosing the lien against the property mentioned therein. Such notice and summons shall contain—

Foreclosure of certificate.

Procedure.

1. The title of the court, the description of the property and the name of the owner thereof, if known, the name of the holder of the certificate, the date thereof, and the amount for which it was issued, the year or years for the delinquent taxes for which it was issued, the amount of all taxes paid for prior or subsequent years, and the rate of interest on said amount.

Summons and contents:

2. A direction to the owner summoning him to appear within sixty days after service of the notice and summons, exclusive of the day of service, and defend the action or pay the amount due, and

when service is made by publication a direction to the owner, summoning him to appear within sixty days after the date of the first publication of the notice and summons, exclusive of the day of said first publication, and defend the action or pay the amount due.

3. A notice that, in case of failure so to do, judgment will be rendered foreclosing the lien of such taxes and costs against the land and premises named.

The notice and summons shall be subscribed by the holder of the certificate of delinquency, or by some one in his behalf, and residing within the state of Washington, and upon whom all process may be served.

Redemption
by owner.

A copy of said notice and summons shall be delivered to the county treasurer. Thereafter when any owner of real property or person interested therein seeks to redeem as provided in section 119 of this act, the treasurer shall ascertain the amount of costs accrued in foreclosing said certificate and include said costs as a part of the redemption required to be paid.

Service of
summons.

The notice and summons shall be served in the same manner as a summons in a civil action is served in the superior court.

Duty of
prosecuting
attorney.

SEC. 116. The county prosecuting attorney shall furnish to holders of certificates of delinquency, at the expense of the county, forms of applications for judgment and forms of notice and summons when the same are required, and shall prosecute to final judgment all actions brought by holders of certificates under the provisions of this act for the foreclosure of tax liens, when requested so to do by the holder of any certificate of delinquency: *Provided*, said holder has duly paid to the clerk of the court the sum of two dollars for each action brought as per section 130: *Provided, further*, That nothing

Fee payable
by certifi-
cate holder.

herein shall be construed to prevent said holder from employing other and additional counsel, or prosecuting said action independent of and without assistance from the prosecuting attorney, if he so desires, but in such cases, no other and further costs or charge whatever shall be allowed than the costs provided in this section and section 130 of this act: *And provided, also,* That in no event shall the county prosecuting attorney collect any fee for the services herein enumerated.

No other costs allowed if additional counsel employed.

No fee payable to prosecuting attorney.

SEC. 117. After the expiration of five years from the date of delinquency, when any property remains on the tax rolls for which no certificate of delinquency has been issued, the county treasurer shall proceed to issue certificates of delinquency on said property to the county, and shall file said certificates when completed with the clerk of the court, and the treasurer shall thereupon, with such legal assistance as the county commissioners shall provide in counties having a population of thirty thousand or more, and with the assistance of the county prosecuting attorney in counties having a population of less than thirty thousand, proceed to foreclose in the name of the county, the tax liens embraced in such certificates, and the same proceedings shall be had as when held by an individual: *Provided,* That notice and summons may be served or notice given exclusively by publication in one general notice, describing the property as the same is described on the tax rolls. It shall be the duty of the county treasurer to mail a copy of the published summons, within fifteen (15) days after the first publication thereof, to the treasurer of each city or town within which any property involved in a tax foreclosure is situated, but the treasurer's failure to do so shall not affect the jurisdiction of the court nor the priority of any tax sought to be foreclosed. Said certificates of delinquency issued to the county may

Delinquency certificates to county.

Foreclosure by county.

Notice.

One certificate covering all delinquents may issue.

Parties.

Publication of notice.

Publication charges not to exceed that fixed for county printing.

be issued in one general certificate in book form including all property, and the proceedings to foreclose the liens against said property may be brought in one action and all persons interested in any of the property involved in said proceedings may be made co-defendants in said action, and if unknown may be therein named as unknown owners, and the publication of such notice shall be sufficient service thereof on all persons interested in the property described therein. The person or persons whose name or names appear on the treasurer's rolls as the owner or owners of said property shall be considered and treated as the owner or owners of said property for the purpose of this section, and if upon said treasurer's rolls it appears that the owner or owners of said property are unknown, then said property shall be proceeded against, as belonging to an unknown owner or owners, as the case may be, and all persons owning or claiming to own, or having or claiming to have an interest therein, are hereby required to take notice of said proceedings and of any and all steps thereunder. The publication of the notice and summons required by this section shall be made by the county treasurer in the official newspaper of the county: *Provided*, The price charged by any such newspaper for such publication, for the whole number of issues, shall not exceed in any case the price stated in the contract of the county with such newspaper for county printing, and that, if such publication cannot be made in said newspaper at said price, the county treasurer may cause such publication to be made in any other newspaper printed, published and of general circulation in the county, at a cost for the whole number of issues not to exceed in any case the maximum rate for county printing fixed by contract for such year.

SEC. 118. Any person owning an interest in lands or lots upon which judgment is prayed, as pro-

vided in this act, may in person or by agent pay the taxes, interest and costs due thereon to the county treasurer of the county in which the same are situated, at any time before the execution of the deed; and for the amount so paid he shall have a lien on the property liable for taxes, interest and costs for which judgment is prayed; and the person or authority who shall collect or receive the same shall give a receipt for such payment, or issue to such person a certificate showing such payment.

Payment before execution of deed may be made by interested persons.

SEC. 119. Real property upon which certificates of delinquency have been issued under the provisions of this act, may be redeemed at any time before the issuance of tax deed, by payment, in legal money of the United States, to the county treasurer of the proper county, for the benefit of the owner of the certificate of delinquency against said property, of the amount for which same was sold, together with interest at twelve per cent per annum thereon from date of issuance of said certificate of delinquency until paid. The person redeeming such property shall also pay the amount of all taxes, interest and costs accruing after the issuance of such certificate of delinquency, and paid by the holder of said certificate of delinquency or his assignee, together with twelve per cent interest on such payment from the day the same was made. No fee shall be charged for any redemption after the passage of this act. Tenants in common or joint tenants shall be allowed to redeem their individual interest in real property for which certificates of delinquency have been issued under the provisions of this act, in the manner and under the terms specified in this section for the redemption of real property other than that of insane persons and minor heirs. Any redemption made shall inure to the benefit of the person having the legal or equitable title to the property redeemed, subject, however, to the right of the person making

Redemption.

Amount payable by redemptioner.

No fee for redemption.

Redemption of property of persons under disability.

the same to be reimbursed by the person benefited. If the real property of any minor, or any insane person, be sold for non-payment of taxes, the same may be redeemed at any time within three (3) years after the issuance of the tax deed upon the terms specified in this section, on the payment of interest at the rate of twelve per cent per annum on the amount for which the same was sold, from and after the date of sale, and in addition the redemptioner shall pay the reasonable value of all improvements made in good faith on the property, less the value of the use thereof, which redemption may be made by themselves or by any person in their behalf.

Charges payable by redemptioner.

Judgment of forfeiture to be examined by court.

SEC. 120. 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 it 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 lists 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

Pleadings.

Continuances.

Correction of errors and irregularities.

law, or on account of the property having been 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 or so much of each tract or lot as may be necessary 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

Judgment.

Signing and
attesting
of order.

Certified
copy to
county
treasurer.

Treasurer to sell property. Time of sale.

to sell said property as provided in this act. All sales shall be made on Saturday between the hours of nine o'clock in the morning and four 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:

Notice.

TAX JUDGMENT SALE.

Form of notice.

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.....,, ato'clock....., at the front door of the court house in the city of....., and county of....., state of Washington, sell the following described lands or lots, or so much of each of them as shall be sufficient 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.

Purchaser.

The person at such sale offering to pay the amount on each tract or lot for the least quantity thereof shall be the purchaser of such quantity, which shall be taken from the easterly side of such tract or lot, and the remainder thereof shall be dis-

charged from the lien, except when said easterly side of such tract or lot abuts upon or is the natural outlet to the public highway; in which event, such quantity shall be taken from the northerly or southerly side of such tract or lot at the option of the purchaser at such sale: *Provided*, That no county officer or employee shall directly or indirectly be a purchaser of such property at such sale. In determining such piece or parcel of such tract or lot, a line is to be drawn northerly and southerly, or easterly and westerly, as the case may be, parallel to the boundary of the tract or lot on the side from which the portion is sold under this proceeding and far enough therefrom to make the requisite quantity. The treasurer may include in one notice any number of separate tracts or lots. 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:

County officers and employees shall not purchase.

One notice may include several tracts. Deed by county treasurer.

State of Washington,
 County of.....ss.

This indenture, made this.....day of....., , between....., as treasurer of.....county, State of Washington, party of the first part, and....., party of the second part:

Form of deed.

Witnesseth, that, whereas, at a public sale of real property held on the.....day of....., , pursuant to a real property tax judgment entered in the superior court in the county of.....on the.....day of....., , in proceedings to foreclose tax liens

upon real property and an order of sale duly issued by said court,.....duly purchased in compliance with the laws of the state of Washington, the following 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, 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.

Appeals to supreme court.

SEC. 121. Appeals from the judgment of the court may be taken to the Supreme Court at any time within thirty days after the rendition of said judgment by giving notice thereof orally in open court at the time of the rendition of the judgment, or by giving written notice thereof at any time thereafter, and within thirty days from the date of the rendition of such judgment, and the party taking such appeal shall execute, serve and file a bond payable to the State of Washington, with two or more sureties, to be approved by the court, in an amount to be fixed by the court, conditioned that the appellant shall prosecute his said appeal with effect, and will pay the amount of any taxes, interest and costs which may be finally adjudged against the real property involved in the appeal by any court having jurisdiction of the cause, which bond shall be so

Bond ;

Conditions of.

served and filed at the time of the service of said notice of appeal, and the respondent may, within five days after the service of such bond, object to the sureties thereon, or to the form and substance of such bond, in the court in which the action is pending, and if, upon hearing of such objections to said bond, it is determined by the court that the sureties thereon are insufficient for any reason, or that the bond is defective for any other reason, the court shall direct a new bond to be executed with sureties thereon, to be justified before the court as in bail upon arrest, but no appeal shall be allowed from any judgment for the sale of land or lot for taxes, and no bond given on appeal as herein provided shall operate as a supersedeas, unless the party taking such appeal shall before the time of giving notice of such appeal, and within thirty days herein allowed within which to appeal, deposit with the county treasurer of the county in which the land or lots are situated, an amount of money equal to the amount of the judgment and costs rendered in such cause by the trial court. If, in case of an appeal, the judgment of the lower court shall be affirmed, in whole or in part, the supreme court shall enter judgment for the amount of taxes, interest and costs, with damages not to exceed twenty per cent, and shall order that the amount deposited with the treasurer as aforesaid, or so much thereof as may be necessary, be credited upon the judgment so rendered, and execution shall issue for the balance of said judgment, damages and costs. The clerk of the Supreme Court shall transmit to the county treasurer of the county in which the land or lots are situated a certified copy of the order of affirmance, and it shall be the duty of such county treasurer upon receiving the same to apply so much of the amount deposited with him, as aforesaid, as shall be necessary to satisfy the amount of the judgment of

Supersedeas.

Damages
if judgment
affirmed.

Remittitur.

Judgment reversed. Cause remanded. Proceedings. Certificate of county treasurer to county clerk. Credit on judgment. Appeals: one deposit for all. Balance of deposit remitted to appellant. Subsequent taxes to be paid by certificate holder.

the Supreme Court, and to account for the same as collected taxes. If the judgment of the superior court shall be reversed and the cause remanded for a re-hearing, and if, upon a re-hearing, judgment shall be rendered for the sale of the land or lots for taxes, or any part thereof, and such judgment be not appealed from, as herein provided, the clerk of such superior court shall certify to the county treasurer the amount of such judgment, and thereupon it shall be the duty of the county treasurer to certify to the county clerk the amount deposited with him, as aforesaid, and the county clerk shall credit such judgment with the amount of such deposit, or so much thereof as will satisfy the judgment, and the county treasurer shall be chargeable and accountable for the amount so credited as collected taxes. Nothing herein shall be construed as requiring an additional deposit in case of more than one appeal being prosecuted in said proceeding. If, upon a final hearing, judgment shall be refused for the sale of the land or lots for the taxes, penalties, interest and costs, or any part thereof, in said proceedings, the county treasurer shall pay over to the party who shall have made such deposit, or his legally authorized agent or representative, the amount of the deposit, or so much thereof as shall remain after the satisfaction of the judgment against the land or lots in respect to which such deposit shall have been made.

SEC. 122. Every purchaser of a certificate of delinquency shall before applying for judgment, pay all taxes that have accrued on the property included in said certificate since the issuance of said certificate, or any prior taxes that may remain due and unpaid on said property, and any purchaser of delinquent certificates that shall suffer a subsequent tax to become delinquent and a subsequent certificate of delinquency to issue on the same property in-

cluded in his certificate, such first purchaser shall forfeit his rights thereunder to the subsequent purchaser, and such subsequent purchaser shall at the time of his obtaining his certificate redeem said first certificate of delinquency outstanding by depositing with the county treasurer the amount of said first certificate with interest thereon to the date of said redemption and the amount so paid in redemption shall become a part of said subsequent certificate of delinquency and draw interest at the rate of twelve per cent per annum from the date of payment. Said holder of a certificate of delinquency permitting a subsequent certificate to issue on the same property, shall, on notice from the county treasurer, surrender said certificate of delinquency on payment to him of the redemption money paid by the subsequent purchaser: *Provided*, That this section shall not apply to counties or municipalities.

Rights forfeited to subsequent certificate purchaser.

Counties and municipalities excepted.

SEC. 123. The books and records belonging to the office of county treasurer, certified by said treasurer, shall be deemed *prima facie* evidence to prove the issuance of any certificate, the sale of any land or lot for taxes, the redemption of the same or payment of taxes thereon. The county treasurer shall, at the expiration of his term of office, pay over to his successor in office all moneys in his hands received for redemption from sale for taxes on real property.

Copies of treasurer's records as evidence.

SEC. 124. Whenever it shall be made to appear to the satisfaction of a county treasurer that any tract or lot was sold which was not subject to be taxed or upon which taxes have been paid previous to the sale, he shall make an entry opposite to such tracts or lots in the sale or redemption record that the same was erroneously sold, and such entry shall be *prima facie* evidence of the fact therein stated.

Erroneous sales.

SEC. 125. The receipt of the redemption money

Land released by payment of redemption money to treasurer.

of any tract or lot by any purchaser, or by the county treasurer for the benefit of such purchaser or the return of the certificate of delinquency for cancellation, shall operate as a release of all the claims to said tract under or by virtue of the issuance of said certificate of delinquency, and the county treasurer, upon the receipt of any such redemption money, shall immediately endorse upon the proper records the fact that such taxes, interest and costs have been paid and the property therein described redeemed by said payment, and shall deliver to the person redeeming the same a certificate of redemption therefor.

Payments for publication are costs.

SEC. 126. In case any person shall be compelled to publish a notice in a newspaper under the provisions of this act, then, before any person who may have a right to redeem lands or lots from sale shall be permitted to redeem, he shall pay to the officer who by law is authorized to receive such redemption money the amount paid for publishing such notice for the use of the person compelled to publish such notice, as aforesaid, the fee for such publication.

Deeds by county treasurer as evidence.

SEC. 127. Deeds executed by the county treasurer, as aforesaid, shall be *prima facie* evidence in all controversies and suits in relation to the right of the purchaser, his heirs and assigns, to the real property thereby conveyed of the following facts: First, that the real property conveyed was subject to taxation at the time the same was assessed, and had been listed and assessed in the time and manner required by law; second, that the taxes were not paid at any time before the issuance of deed; third, that the real property conveyed had not been redeemed from the sale at the date of the deed; fourth, that the real property was sold for taxes, interest and costs, as stated in the deed; fifth, that the grantee in the deed was the purchaser, or assignee of the purchaser; sixth, that the sale was conducted in the

manner required by law. And any judgment for the deed to real property sold for delinquent taxes rendered after the passage of this act, except as otherwise provided in this section, shall estop all parties from raising any objections thereto, or to a tax title based thereon, which existed at or before the rendition of such judgment, and could have been presented as a defense to the application for such judgment in the court wherein the same was rendered, and as to all such questions the judgment itself shall be conclusive evidence of its regularity and validity in all collateral proceedings, except in cases where the tax has been paid, or the real property was not liable to the tax.

Judgment
and deed as
estoppel.

Conclusive-
ness of
judgment.

SEC. 128. Whenever it shall be necessary in any action in any court of law or equity, wherein the title to any real property is in controversy, to prove the conveyance to any county of such real property in pursuance of a foreclosure of a tax certificate and sale thereunder, a copy of the tax deed issued to the county containing a description of such real property, exclusive of the description of all other real property therein described, certified by the county auditor of the county wherein the real property is situated, to be such, shall be admitted in evidence by the court, and shall be proof of the conveyance of the real property in controversy to such county, to the same extent as would a certified copy of the entire record of such tax deed.

Certified
copy of
tax deed
to county
as evidence.

SEC. 129. All lots, tracts and parcels of land upon which taxes levied prior to the taking effect of this act remain due and unpaid at the date when such taxes would have become delinquent as provided in the act under which they were levied shall be deemed to be delinquent under the provisions of this act, and the same proceedings may be had to enforce the payment of such unpaid [unpaid] taxes, with interest and costs, and payment enforced and liens

When taxes
deemed
delinquent.

Foreclosure.

foreclosed under and by virtue of the provisions of this act. For the purposes of foreclosure under this act, the date of delinquency shall be construed to mean the date when the taxes first became delinquent. At all sales of property for which certificates of delinquency are held by the county, if no other bids are received, the county shall be considered a bidder for the full area of each tract or lot to the amount of all taxes, interest and costs due thereon, and where no bidder appears, acquire title thereto as absolutely as if purchased by an individual under the provisions of this act; all bidders except the county at sales of property for which certificates of delinquency are held by the county shall pay the full amount of taxes, interests and costs for which judgment is rendered, together with all taxes, interests and costs for all subsequent years due on said property at the date of sale.

County a bidder and acquires title if no other bidders appear.

County a certificate holder.

Bidders to pay all costs and taxes to date.

Fees of officers.

SEC. 130. 1. The treasurer shall upon the issuance of a certificate of delinquency collect fifty cents. 2. For making a deed, to include not more than ten tracts or lots, including all services rendered, including sales and posting notices, three dollars. 3. The clerk of the court shall upon filing application for judgment and for all services rendered to and including judgments, collect two dollars. 4. The clerk of the court shall collect from each contestant at time of filing such contest, five dollars.

Property deeded to county exempt from taxation.

SEC. 131. All property deeded to the county under the provisions of this act shall be stricken from the tax rolls as county property and exempt from taxation and shall not be again assessed or taxed while the property of the county.

Disposition of proceeds from sale.

SEC. 132. No claims shall ever be allowed against the county from any municipality, school district, road district or other taxing district for taxes levied on property acquired by the county by tax deed under the provisions of this act, but all

taxes shall at the time of deeding said property be thereby cancelled: *Provided*, That the proceeds of any sale of any property acquired by the county by tax deed shall be justly apportioned to the various funds existing at the date of the sale, in the territory in which such property is located, according to the tax levies of the year last in process of collection.

Proceeds from sale to county apportionment.

SEC. 133. Real property hereafter or heretofore acquired by the several counties of the state of Washington for taxes shall be subject to sale by order of the board of county commissioners of the several counties of this state at any time after the counties shall have received a deed therefor, when in the judgment of the board of county commissioners they deem it for the best interests of the county to sell the same, and when the board of county commissioners desires to sell any property so acquired, they shall enter an order upon their records directing the county treasurer to sell such portions of such property as they may determine to sell from time to time, and it shall be the duty of the county treasurer upon receipt of such order to publish a notice of the sale of such property in a weekly newspaper printed and published in the county where the land is situated for three consecutive publications: *Provided*, That in counties where there is no newspaper published, the treasurer of such county shall cause such notice to be published in some newspaper in the state of general circulation in such county having no resident newspaper, and the property to be sold shall be set forth and described in said notice, together with the time and place and terms of sale, which said sale shall be made at the front door of the county court house in the county in which the land is situated between the hours of nine o'clock a. m., and four o'clock p. m., and all sales so made shall be for cash to the highest and best bidder at such sale, and sales to be made

Real property acquired by counties for taxes subject to sale.

Procedure for sale.

Notice.

Sales for cash.

under the provisions of this act may be adjourned from day to day by the county treasurer by public announcement made by the treasurer at the time and place designated in the notice of such sale, or at the time and place to which said sale may be adjourned.

Deed to purchaser.

SEC. 134. The county treasurer shall make and execute under his hand and seal, and issue to the purchaser, a deed in the following form for any lots or parcels of real property sold under the provisions of the preceding section.

State of Washington }
County of } ss.

This indenture, made this.....day of....., 19....., between....., as treasurer of.....county, state of Washington, the party of the first part, and....., party of the second part.

Form.

Witnesseth, That whereas, at a public sale of real property, held on the.....day of....., A. D. 19....., pursuant to an order of the board of county commissioners of the County of....., State of Washington, duly made and entered, and after having first given due notice of the time and place and terms of said sale, and, whereas, in pursuance of said order of the said board of county commissioners, and of the laws of the state of Washington, and for and in consideration of the sum of.....dollars, lawful money of the United States of America, to me in hand paid, the receipt whereof is hereby acknowledged, I have this day sold to..... the following described real property, and which said real property is the property of..... county, and which is particularly described as follows, to-wit:, the saidbeing the highest and best bidder at said sale, and the said sum being the highest and best sum bid at said sale:

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 made and provided, do hereby grant and convey unto.....,heirs and assigns, forever, the said real property hereinbefore described, as fully and completely as the said party of the first part can by virtue of the premises convey the same.

Given under my hand and seal of office this..... day of....., A. D. 19.....

.....
County Treasurer.

By....., *Deputy.*

SEC. 135. If any property owner shall pay taxes on the property of another by mistake of any kind, and the owner of such property fails or refuses, after thirty days' demand, to reimburse such payer before the date on which the delinquency certificates are issued, as provided in this act, the payer, or his assignee, may surrender the tax receipt given for such tax payment to the county treasurer and take a certificate of delinquency in lieu thereof, on payment of the accrued interest thereon.

Taxes paid by mistake.

Remedy.

SEC. 136. Certificates of delinquency issued to counties shall be assignable to individuals by the county treasurer on demand and payment of the full amount due thereon, and said assignee shall have the same rights and proceed in the same manner as if said certificate had been originally issued to him.

Assignment of certificates issued to county.

SEC. 137. Certificates of delinquency shall be assignable in law, and an assignment thereof shall vest in the assignee or his legal representatives all the right and title of the original purchaser.

Certificates assignable by any owner.

SEC. 138. The acts and parts of acts relating to taxation and the assessment, levy and collection of taxes, enumerated in the following schedule, are hereby repealed.

Acts repealed.

SCHEDULE.

Chapters 219 to 228, both inclusive, the same being Sections 2829 to 2969, both inclusive, of the Code of Washington Territory of 1881;

An act entitled "An act to amend Sections 2829, 2830, 2831, 2848, 2861, 2869, 2872, 2873, 2877, 2880, 2881, 2894, 2901, 2902, 2915, 2916, 2941, 2945, 2947, 2948, 2958 and 2962, of the Code of Washington Territory, relating to the revenue," approved February 4, 1886, Laws of Washington Territory, 1885-6, pp. 47-53;

An act entitled "An act to amend sections 2930 and 2931 of the Code of Washington Territory, in relation to the redemption of lands sold for taxes," approved January 9, 1886, Laws of Washington Territory, 1885-6, pp. 90-91;

An act entitled "An act to amend Section 2934 of Chapter 226 of the Code of Washington Territory, relating to conveyance of real estate sold for taxes," approved February 3, 1886, Laws of Washington Territory, 1885-6, pp. 92-93;

An act entitled "An act to amend Sections 2924, 2933, 2934 of the Code of Washington Territory," approved February 4, 1886, Laws of Washington Territory, 1885-6, pp. 93-94;

An act entitled "An act to provide for the assessment and taxation of migratory stock," approved January 29, 1886, Laws of Washington Territory, 1885-6, pp. 94-95;

Chapter CVI (106) of the Laws of Washington Territory, 1887-8, p. 192;

Chapter CVII (107) of the Laws of Washington Territory, 1887-8, pp. 194-195;

Chapter CXXV (125) of the Laws of Washington Territory, 1887-8, pp. 220-221;

Chapter XVIII (18), Laws of 1889-90, pp. 530-592;

Chapter CXL (140), Laws of 1891, pp. 280-326;

Chapter CXXIV (124), Laws of 1893, pp. 323-385;

Chapter LXI (61), Laws of 1895, pp. 105-106;

Chapter CLXXVI (176), Laws of 1895, pp. 508-525;

Chapter LXXI (71), Laws of 1897, pp. 136-193;

Chapter XXXII (32), Laws of 1899, pp. 43-44;

Chapter CXLI (141), Laws of 1899, pp. 285-305;

Chapter LXXIX (79), Laws of 1901, pp. 167-168;

Chapter CXXIV (124), Laws of 1901, pp. 265-266;

Chapter CXXXIII (133), Laws of 1901, pp. 273-278;

Chapter CLXXVI (176), Laws of 1901, pp. 367-369;

Chapter CLXXVIII (178), Laws of 1901, pp. 383-387;

Chapter II (2), Laws of Extraordinary Session of 1901, pp. 3-5;

Chapter 59, Laws of 1903, pp. 73-78;

Chapter 83, Laws of 1903, p. 123;

Chapter 164, Laws of 1903, p. 338;

Chapter 165, Laws of 1903, p. 339;

Chapter 178, Laws of 1903, pp. 379-381;

Chapter 181, Laws of 1903, pp. 384-385;

Chapter 183, Laws of 1903, pp. 388-389;

Chapter 128, Laws of 1905, pp. 243-244;

Chapter 136, Laws of 1905, p. 252;

Chapter 143, Laws of 1905, p. 266;

Chapter 29, Laws of 1907, p. 32;

Chapter 46, Laws of 1907, p. 61;

Chapter 48, Laws of 1907, pp. 69-70;

Chapter 78, Laws of 1907, pp. 132-140;

Chapter 108, Laws of 1907, p. 206;

Chapter 129, Laws of 1907, pp. 239-241;

Chapter 131, Laws of 1907, pp. 243-252;

Chapter 206, Laws of 1907, pp. 453-454;

Chapter 215, Laws of 1907, pp. 496-498;

Chapter 163, Laws of 1909, pp. 620-624;
 Chapter 230, Laws of 1909, pp. 818-820;
 Chapter 21, Laws of 1911, pp. 62;
 Chapter 24, Laws of 1911, pp. 90-92;
 Chapter 112, Laws of 1913, p. 346;
 Chapter 117, Laws of 1913, pp. 351-353;
 Chapter 140, Laws of 1913, pp. 438-439;
 Chapter 7, Laws of 1915, pp. 20-21;
 Chapter 122, Laws of 1915, pp. 343-347;
 Chapter 131, Laws of 1915, pp. 358-360;
 Chapter 137, Laws of 1915, pp. 370-372;
 Chapter 146, Laws of 1915, pp. 403-404;
 Chapter 25, Laws of 1917, pp. 73-74;
 Chapter 26, Laws of 1917, pp. 74-75;
 Chapter 55, Laws of 1917, pp. 211-212;
 Chapter 113, Laws of 1917, pp. 417-418;
 Chapter 142, Laws of 1917, pp. 582-587;
 Chapter 87, Laws of 1919, pp. 202-203;
 Sec. 4 of Chapter 142, Laws of 1919, p. 393;
 Chapter 3, Laws of Extraordinary Session of
 1920, pp. 16-18;
 Chapter 60, Laws of 1921, pp. 178-179;
 Chapter 117, Laws of 1921, p. 377;
 Chapter 124, Laws of 1921, pp. 401-406;
 Chapter 84, Laws of 1923, pp. 247-250;
 Chapter 31, Laws of 1925, pp. 70-73;

The following sections of Remington & Bal-
 linger's Annotated Codes and Statutes of Wash-
 ington (A. D. 1909), and of Remington's Codes and
 Statutes of Washington (A. D. 1915); 9091 to 9152,
 both inclusive; 9169 to 9181, both inclusive; 9200 to
 9207, both inclusive; 9212 to 9273, both inclusive;
 9277 to 9279, both inclusive; also the following sec-
 tions of Remington's Codes and Statutes of Wash-
 ington (A. D. 1915); 9099-1, 9099-2, 9222-1, 9223-a,
 9223-1, 9223-2, 9238-1;

The following sections of Remington's Compiled
 Statutes of Washington: 11097 to 11171, both inclu-

R. & B.
 1909 Code;
 Rem. 1915
 Code.

Rem. Comp.
 Stat.

sive; 11188 to 11200, both inclusive; 11219 to 11225, both inclusive; 11234 to 11241, both inclusive; 11252 to 11311, both inclusive; and 11315 to 11317, both inclusive;

Rem. Comp. Stat.

And the following sections of Pierce's Washington Code (1919); 6883 to 6934, both inclusive; 6936 to 6962, both inclusive; 6963 to 7023, both inclusive; 7069 to 7080, both inclusive; and 7089 to 7099, both inclusive:

Pierce's Code.

Provided, That nothing herein contained shall be construed as affecting any existing right acquired under the provisions of any of said acts, or parts of acts, or the validity of any act done or proceeding had under and by virtue of any of said acts, or parts of acts, or as affecting any assessments or levies heretofore made under and by virtue of any of said acts, or parts of acts, or as affecting any proceeding instituted under any of said acts, or parts of acts, or as affecting the validity of any certificate of delinquency, tax deed or other instrument issued under any of said acts, or parts of acts, but all proceedings for the assessment or levy or collection of any tax, remaining incomplete at the time of the taking effect of this act, may be completed pursuant to the provisions of this act, and all things required by any of said acts, or parts of acts, to be done within any specified time, which time has begun to run at the time of the taking effect of this act, shall be done within such specified time unless such time is expressly extended by the provisions of this act, and the provisions of this act, so far as the same shall be applicable, shall apply to redemptions from sales made for taxes previous to the taking effect of this act, and the mode of giving notice and issuing deeds upon certificates of sales made for taxes: *Provided, further*, That the repeal hereby of any act which amended or repealed any former act, or part thereof,

Existing rights protected.

Completion under this act of proceedings commenced.

Former acts not revived.

shall not operate to revive such former act or part thereof so amended or repealed.

Emergency.

SEC. 139. This act is necessary for the immediate support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate December 31, 1925.

Passed the House December 30, 1925.

Approved by the Governor January 9, 1926.

CHAPTER 131.

[S. B. 115.]

PRIVATE OCCUPANCY OF RIGHTS OF WAY OF STATE HIGHWAYS.

AN ACT providing against private occupancy of rights of way of state highways, declaring such occupancy unlawful and providing penalty and for confiscation of encroaching property, prescribing court procedure to remove and dispose of such property or for redelivery thereof and declaring an emergency.

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

Resolution by highway committee to free right of way of obstructions.

SECTION 1. Whenever the state highway committee of the state of Washington shall by resolution specify that it is necessary in the opinion of such committee for the convenience and safety of public travel and use of any state highway to have the full width of right of way of any such highway or of any portion of such highway free from any and all obstructions, encroachments and occupancy, other than pole lines, pipe lines or other structures maintained thereon for public or quasi-public utilities by virtue of a valid franchise, and shall cause to be posted on any structure, building, improvement or other means of occupancy of any of the right of way of such highway or portion thereof within ten days after the date of such posting, exclusive of the date of posting, such obstructions,

Exceptions.

Notice to remove.