

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 a price as they would bring at a fair, voluntary sale for cash.

Coal mines.

Leaseholds.

Passed the House March 4, 1913.

Passed the Senate March 10, 1913.

Approved by the Governor March 21, 1913.

CHAPTER 141.

[H. B. 87.]

GRANTING CERTAIN LANDS FOR ROAD PURPOSES.

AN ACT to dedicate certain strips of land in Walla Walla county for road and highway purposes.

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

SECTION 1. That whereas, the State of Washington owns about forty acres of land next northerly from the city of Walla Walla, and it is proposed to plat certain land adjoining the said land and lay out divers and sundry roads and highways across the same, and it will be a benefit and advantage to the land owned by the State of Washington immediately north of the city of Walla Walla and east of the state penitentiary to have the land hereinafter described dedicated for road and highway purposes.

Reasons for granting.

Therefore, there be and is hereby dedicated for road and highway purposes the following described two tracts of land, to-wit:

Parcel No. 1.

Description. All those portions of the SE $\frac{1}{4}$ of section 18 and the NE $\frac{1}{4}$ in section 19, twp. 7, north, of range 36, E. W. M. which are included in a strip of land 60 ft. in width, lying westerly of and contiguous to the following described line: Commencing at the stone monument marking the SW corner of the NW $\frac{1}{4}$ of NE $\frac{1}{4}$ of section 19 and running thence northerly along the north and south center line of said section 19, 1017.11 feet to a point on the north line of Butler's Addition to the city of Walla Walla, Washington; thence easterly along the said north line of Butler's Addition, 1360.3 feet to the true point of beginning of this description; thence running northerly parallel to the north and south center line of said sections 18 and 19, respectively, 1308.55 feet to the terminal point of this description. •

Parcel No. 2.

All of Lot 26, Block 9, of Butler's Addition to the city of Walla Walla, Washington.

SEC. 2. That the foregoing dedication is made upon the following conditions:

Condition. (1) That the owner of the land next north of the line described as follows, to-wit: Beginning at a point which is 2325.66 feet north and 30 feet east of the stone monument marking the SW corner of the NW $\frac{1}{4}$ of NE $\frac{1}{4}$ of section 19, twp. 7, north, of range 36, E. W. M., said northerly distance being measured along the north and south center line of sections 18 and 19, respectively, of said twp. and range; thence running easterly parallel to the north line of Butler's Addition to the city of Walla Walla, Washington, 1330.3 feet, said line being the northerly line of the land owned by the State of Washington, shall dedicate for road and highway purposes a strip of land 40 feet in width, the full length of the said described line adjoining said tract owned by the state, and

(2) This dedication is also made upon condition that the board of county commissioners of Walla Walla county shall pass a resolution accepting the said dedication

from the state and from the said owner of said described tracts of land as a part of the public roads and highways of said county. Acceptance.

SEC. 3. When both of the conditions provided for in said section 2 of this act have been complied with and a certified copy of the deed of dedication by the owner of the land next north of the foregoing line described in section 2 hereof shall have been furnished to the governor of the state, together with a certificate of the county auditor of Walla Walla county that the records of said county show the grantor in said deed to be the owner of the land dedicated thereby, and also a certified copy of the resolution of the board of county commissioners provided for in section 2 of this act, then the governor shall make and execute a deed of dedication conveying the land described in section 1 of this act to the county of Walla Walla dedicating the same for public road and highway purposes, which deed shall be delivered to the county commissioners of Walla Walla county and be placed of record. Governor to
make deed.

Passed the House March 3, 1913.

Passed the Senate March 11, 1913.

Approved by the Governor March 21, 1913.

CHAPTER 142.

[H. B. 501.]

AMENDING TOWNSHIP LAWS.

AN ACT relating to township organization, amending title 505, sections 37, 73, 75, 83, 87, 91, 143 and 165 of Pierce's Washington Code 1912.

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

SECTION 1. That section 37 of title 505, Pierce's Washington Code 1912 be amended to read as follows: The electors of each town have power, at their annual town meeting:

First. To determine the number of poundmasters, and location of pounds.

[Amends
Pierce's
Code, 1912,
505 § 37;
Rem.-Bal.,
§ 9339 1/2 as
amended by
§ 1, ch. 34,
L. '11.]

Pound-
masters.